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1939

FORTY-SECOND

Annual Report

OF THE

CITY OF BERLIN

NEW HAMPSHIRE

1939



FOR THE YEAR ENDING

JANUARY 31, 1939



HON. MATTHEW J. RYAN

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FORTY-SECOND

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BERLIN, N. H.

FOR THE YEAR ENDING

JANUARY 31, 1939

TOGETHER WITH OTHER ANNUAL REPORTS
AND PAPERS RELATING TO THE
AFFAIRS OF THE CITY



Berlin, N. H.
BERLIN PUBLISHING COMPANY, INC.
1 9 3 9

CITY GOVERNMENT
BERLIN, N. H.
1938-1939

EXECUTIVE DEPARTMENT

Mayor

MATTHEW J. RYAN

Elected annually in March, by the people
Salary \$700 per year

City Council

One Councilman elected annually for term of three years by the voters of each ward. Salary \$2.00 for actual attendance at regular, special and adjourned meetings.
Not to exceed \$75.00 annually.

Ward 1—HENRY BLACKBURN
HARLAND T. JEFFERSON
EDGAR J. ROY

Ward 2—D. J. HALLE
RICHARD RAMSEY
WILLIAM P. McGEE

Ward 3—OLAF NELSON
ARTHUR BOULANGER
WILLIAM C. THOMAS

Ward 4—EDMUND HAMEL
AIME A. TONDREAU
JOHN BUOTE

CITY OF BERLIN, N. H.

City Clerk

GEORGE T. STUDD

Elected annually by the City Council. Also Clerk of City Council

Office in City Hall

Salary \$1,489.80 per year and fees

Deputy City Clerk

MARY E. MORGAN

Salary \$1,632.80 per year

Standing Committees 1938-1939

Finance: MAYOR, Halle, Thomas

Public Works: BLACKBURN, McGee, Buote, Nelson

Accounts and Claims: HALLE, Boulanger, Jefferson

Salaries: HALLE, Buote, McGee, Boulanger

Fire Department: JEFFERSON, McGee, Boulanger, Buote

Public Buildings: HALLE, McGee, Jefferson, Thomas, Tondreau

Engrossed Ordinances: BUOTE, Roy, Jefferson, Boulanger

Election Returns: ROY, Ramsey, Nelson, Tondreau, Blackburn

Public Health: TONDREAU, Halle, Blackburn, Thomas

Licenses: JEFFERSON, Tondreau, Halle, Thomas

Printing: BUOTE, Roy, Nelson, Ramsey

Ways and Means: THOMAS, Hamel, Boulanger, Jefferson

Electric Light: THOMAS, Halle, Buote, Roy

Relief: McGEE, Boulanger, Roy, Thomas, Hamel

P. W. A.: BOULANGER, Roy, Halle, Hamel

W. P. A.: ROY, Buote, Boulanger, Ramsey, Blackburn

Airport: NELSON, Roy, Ramsey, Tondreau, Jefferson

B. S. Railroad: HALLE, Roy, Thomas, Hamel, Ramsey

Cemetery: BOULANGER, Nelson, Thomas, Ramsey, Tondreau,
Blackburn

City Treasurer

ALBERT C. LAZURE

Salary \$400.00 per year

CITY GOVERNMENT

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City Auditor

LEO A. DELISLE

164 Main St., Berlin, N. H.

Salary \$1,000.00 per year

City Engineer—Street and Sewer Commissioner

F. L. BRANNEN

Elected annually by the City Council, Office, City Hall

Salary \$3,503.24 per year

Inspector of Buildings

EDWARD MURPHY

Elected annually by the City Council, Residence 396 Derrah St.

Office, City Hall

Salary \$264.00 per year

Sealer of Weights and Measures

AIME BISSON

Elected annually by the City Council, Residence 215 Main St.

Salary \$300.00 per year

Collector of Taxes

GASTON A. COURNOYER

Elected annually by the City Council

Salary \$2,106.00 per year

City Solicitor

ARTHUR J. BERGERON

Elected annually by the City Council

Office, Main St. and City Hall

Salary \$660.00 per year

CITY OF BERLIN, N. H.

Board of Assessors

GILMAN CHAPMAN

W. R. RICHARDS

ARTHUR W. O'CONNELL

One elected annually by the City Council for a term of three years.

Meet Assessors' Rooms second Tuesday evening of each month.

Salary \$500.00 each per year

Overseer of the Poor

NORMAN J. COULOMBE

Elected annually by the City Council

Salary \$35.00 per week

Board of Health

DR. L. P. BEAUDOIN

311 Pleasant St.

MRS. BENJAMIN F. DALE

694 Sullivan St.

LAWRENCE J. LETTRE

456 School St.

Elected annually by the City Council

Salary \$50.00 each member per year

Health Officer and Milk Inspector

ERNEST O. PEDERSON

Office, City Hall

Salary \$1,820 per year

DEPARTMENT OF SCHOOLS

Board of Education

HENRY CHASE, Chairman
MRS. CHESTER GOLDSMITH
WALTER W. McGIVNEY

Elected for three years, one each year, by the City Council
Salary, Chairman \$100.00 per year; other members \$50.00 per year

Superintendent of Schools

DR. L. P. YOUNG

Residence, Riverside Drive

Salary: City's share \$2,500 per year—State's share \$2,000 per year

Headmaster of High School

DANIEL W. MacLEAN
Residence, 109 Church St.
Salary \$3,945.00 per year

PUBLIC LIBRARY

Trustees

MRS. IRVING P. TEARE, Chairman
MRS. ERNEST TOWN
LOUIS RANCOURT

Elected for three years, one each year, by the people
No Salary

CITY OF BERLIN, N. H.

Librarian

KATHERINE GOTHREAU

Salary \$1,245.00 per year

Assistant Librarian

JULIA LAFFIN

Salary \$1,114.20 per year

POLICE DEPARTMENT

Police Commission

E. O. GILBERT, Chairman

GEORGE LOVETT

ERNEST JOHNSON

One Commissioner appointed annually by the Governor to serve
for three years

Salary, Chairman \$150.00 per year; other members \$100.00 per year

MUNICIPAL COURT

OF BERLIN, N. H.

Justice

ROBERT RICH

Appointed by the Governor and Council

Main St.

Salary \$1,200.00 per year

CITY GOVERNMENT

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Associate Justice

MATTHEW J. RYAN

Office, Sheridan Building, Main St.

Salary \$3.00 when presiding

Clerk of Court

ARTHUR VALLIERES

Salary \$300.00 per year

FIRE DEPARTMENT

Chief Engineer

ARTHUR W. COYLE

Elected annually by the City Council

Salary \$46.00 per week

Assistant Engineer

FREDERICK HALLE

Salary \$37.20 per week

WARD OFFICERS

Moderators

Ward 1—EDGAR J. ROY
 Ward 2—IRA W. THAYER
 Ward 3—HARRY BARTLETT
 Ward 4—RENE J. ROUTHIER

Ward Clerks

Ward 1—O. A. DUSSAULT
 Ward 2—FRANK TILTON
 Ward 3—OLAF NELSON
 Ward 4—LEO LEBLANC

Supervisors of the Check Lists

Ward 1—ALFRED DUPUIS
 E. LLOYD BUDWAY
 ALCIDE E. VALLIERES

 Ward 2—C. D. SMITH
 GEORGE U. DUVAL
 OVILA LEMIEUX

 Ward 3—CHAS. L. PINETTE
 ERIC HOLT
 WILLIAM C. JOHNSON

 Ward 4—GEORGE E. BERGERON
 O. J. CAMPAGNA
 BERNARD ROY

BOARD OF PARK COMMISSIONERS

*MRS. EDMUND SULLIVAN

JOHN SPINNEY

HENRIETTA MARSH KNAPP

*Deceased—S. D. Story appointed

Report of Assessors

January 31, 1939

To His Honor, the Mayor, and Members of the City Council of
the City of Berlin:

Gentlemen:

We submit herewith our report for the year ending January
31, 1939, the same being the forty-second annual report of the City
of Berlin.

The following is the inventory of taxable property of the City
of Berlin for the year 1938.

Land and Buildings	\$9,006,260.00
Neat Stock	280.00
Cows	7,660.00
Oxen	350.00
Hogs	30.00
Fur-bearing animals	100.00
Fowls	230.00
Horses	10,000.00
Oil Tanks	35,080.00
Electric Plant	369,390.00
Stock in Trade	1,910,100.00
Mills and Machinery	6,688,010.00
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	\$18,027,490.00
Bank Stock	1,227.00
Poll Taxes	19,768.00

We wish to express our appreciatiin for the courtesies and
assistance given us during the year by His Honor, the Mayor, and
other members of City Government.

Respectfully submitted,

ARTHUR O'CONNELL,
GILMAN CHAPMAN,

Assessors.

Report of Tax Collector

Berlin, N. H., January 31, 1939

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

I herewith submit my report as Tax Collector for the period April 1, 1938 to January 31st, 1939, as follows:

1938 Taxes:

Levy	\$787,163.33
Amount collected	\$695,700.84
Discount	604.74
Amount abated	1,041.54

	\$697,347.12
Balance uncollected February 1, 1939	\$ 89,816.21
Collections not in original levy.	
Property taxes not committed	\$ 106.25 •
Poll taxes not committed	1,142.00
Interest collected	921.97

\$ 2,170.22

Comparative Table for Period 1932-38

Uncollected February 1, 1933 for Taxable Year 1932	\$401,704.78
Uncollected February 1, 1934 for Taxable Year 1933	273,385.90
Uncollected February 1, 1935 for Taxable Year 1934	154,173.63
Uncollected February 1, 1936 for Taxable Year 1935	257,044.69
Uncollected February 1, 1937 for Taxable Year 1936	190,145.30
Uncollected February 1, 1938 for Taxable Year 1937	226,004.51
Uncollected February 1, 1939 for Taxable Year 1938	89,816.21

Acknowledgment of helpfulness is made to His Honor, the Mayor, the Board of Assessors, the Treasurer and also the Trustees of the Brown Company for their special tax payment financing.

Respectfully submitted,

G. A. COURNOYER,
Tax Collector.

Report of Sealer of Weights and Measures

Berlin, N. H., February 6, 1939

To His Honor, the Mayor, and Members of the City Council:

Gentlemen:

Submitted herewith is the annual report of the Sealer of Weights and Measures for the year from February 1, 1938 to October 11, 1938:

Scales:

Correct	194
Adjusted	65
Condemned for repairs	7
	<hr/>
	266

Avoirdupois Weights:

Correct	170
	<hr/>
	170

Liquid Measures:

Correct	23
Oil Bottles	111
	<hr/>
	134

Automatic Pumps:

Correct	31
Adjusted	1
Condemned for repairs	3
Condemned not in use	1
	<hr/>
	36

Kerosene Pumps:

Correct	12
	<hr/>
	12

REPORT OF SEALER OF WEIGHTS AND MEASURES 19

Cart Bodies used in Wood Deliveries:

Correct	2
	<hr/>
	2

Grease Dispensers:

Correct	12
	<hr/>
	12

Property owned by this Department:

Complete equipment for Sealer of Weights and Measures.

Total reports: 123

Respectfully submitted,

VICTOR DUTIL,

Sealer of Weights and Measures.

Berlin, N. H., February 4, 1939

To His Honor, the Mayor, and Members of the City Council:

Gentlemen:

Submitted herewith is the annual report of the Sealer of Weights and Measures for October 11, 1938 to January 31, 1939.

Scales:

Correct	148
Adjusted	19
Condemned for repairs	2
	<hr/>
	169

Avoirdupois Weights:

Correct	171
Condemned	1
	<hr/>
	172

Liquid Measures:

Correct	18
Oil Bottles	201
	<hr/>
	219

Automatic Pumps:

Correct	30
Adjusted	2
Condemned for repairs	6
	<hr/>
	38

Kerosene Pumps:

Corrected	6
Adjusted	1
Condemned for repairs	1
	<hr/>
	8

Package Reweighing:

Correct	136
	<hr/>
	136

Coal Reweighing:

Correct	1
	<hr/>
	1

Cart Bodies used in Wood Deliveries:

Correct	4
	<hr/>
	4

Yard Sticks:

Correct	22
	<hr/>
	22

Grease Dispensers:

Correct	8
	<hr/>
	8

Property owned by the Department:

Complete equipment for Sealer of Weights and Measures.
Total reports: 91

Respectfully submitted,

AIME J. BISSON,

Sealer of Weights and Measures.

Report of City Clerk

Berlin, N. H., January 31, 1939

To His Honor, the Mayor, and Members of the City Council of
the City of Berlin:

Gentlemen:

I submit herewith my report as City Clerk for the year ending
January 31, 1939.

I have collected for the City of Berlin, and credited to the
appropriate departments, the following sums:

Auto Taxes	\$13,371.02
Dog Licenses	819.20
City Hall	165.00
City Hall Rest Room	115.99
Public Works Department	3,442.44
Fire Department	135.00
Cemetery	509.00
Municipal Halls	248.50
Tax Deeds	833.58
Miscellaneous	586.50
Health Department	2.50
Election Expenses	45.00
City Clerk's Department	319.50

\$20,593.14

Paid City Treasurer\$20,593.14

Respectfully submitted,

GEORGE T. STUDD,

City Clerk

Report of Building Inspector

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1939.

There were issued during the year 182 permits with a total estimated value of \$146,203.00. These permits were divided as follows:

1 Permit for extension of St. Louis Hospital	\$ 65,000.00
16 Permits for new residential buildings	23,792.00
48 Permits for repairs and alterations	10,605.00
13 Permits for private garages	1,860.00
2 Permits for filling stations	6,509.00
12 Permits for wood sheds	2,525.00
2 Permits for re-roof with tar and gravel	650.00
2 Permits for asbestos sidewall and asphalt roof	700.00
3 Permits for asphalt brick siding	835.00
1 Permit for re-roof with cedar shingles	275.00
12 Permits for sidewalls with cedar shingles	4,755.00
1 Permit for re-roof with asphalt roofing, (side walls cedar shingles	200.00
10 Permits for re-roof with asphalt roofing	505.00
35 Permits for re-roof with asphalt shingles	3,766.00
21 Permits for asbestos sidewalls	5,585.00
3 Permits for new commercial buildings	15,650.00

Total\$ 146,203.00

22 applications for the erection of signs and installation of gas pumps.

1 application for the erection of awning were referred to this office and were investigated and acted upon.

Copies of all permits issued are on file at this office.

I wish to express my appreciation to the Mayor, City Council, City Officials, Building Contractors, and the public for their hearty cooperation.

Respectfully Submitted,
EDWARD J. MURPHY,
Building Inspector

Report of Clerk of Municipal Court

Berlin, N. H., January 31, 1939

To His Honor, the Mayor, and Members of the City Council:

Gentlemen:

I herewith submit my report as Clerk of the Municipal Court, for the year ending January 31, 1939.

Amount received from February 1, 1938 to and including

January 31, 1939	\$ 4,787.44
Amount paid, fines, fees and State	1,802.03
Balance	2,985.41
Amount paid City Treasurer	2,985.41

Respectfully submitted,

E. ARTHUR VALLIERES,
Clerk of Municipal Court.

Report of City Marshal

To the Honorable Board of Police Commissioners:

Gentlemen:

I have the honor to submit for your consideration the yearly Report of the Police Department, commencing January 1st and ending December 31st, 1938.

Whole number of arrests	867
Males	839
Females	28

Causes

Abusive language	1
Accessory before the fact	1
Accessory after the fact	1
Assault	23
Assault on Police Officer	3
Attempt larceny of automobile	1
Automobile, Disregarding R. R. Crossing Signal	1
Automobile, Disregarding stop signs	1
Automobile, Mischievously taken	3
Automobile, Misuse of plates	1
Automobile, Operating without a license	5
Automobile, Operating with defective brakes	1
Automobile, Operating with improper plates	1
Automobile, Operating recklessly	3
Automobile, Operating while under the influence of liquor..	17
Automobile, Operating unregistered car	1
Automobile, Leaving the scene of an accident	1
Automobile, Parking	1
Automobile, Passing electric car unloading passengers	1
Automobile, Refusing to stop for officer's signal	2
Automobile, Speeding	2
Bigamy	1
Destroying property	5
Disorderly conduct	4
Disorderly person	2
Disturbing the peace	1

POLICE DEPARTMENT

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Drunkenness	609
Failing to send minor to school	3
False pretenses	4
Forgery	1
Fornication	3
For other department	9
Gambling	3
Grand larceny	4
Illegal sales of drugs	2
Illegal sales of liquor	14
Illegal possession of liquor	2
Incorrigible child	2
Indecent exposure	5
Interfering with an officer	1
Keeping liquor for sale	1
Keeping minor in pool-room	1
Lascivious behavior	3
Lascivious cohabitation	2
Lewdness	2
Loitering	31
Noise and brawl	11
Non-support	15
Offensive words	1
Passing worthless checks	2
Petty larceny	29
Profane and obscene language	1
Refusing to maintain	1
Resisting officer	1
Surety to keep the peace	3
Trespassing	2
Truancy	1
Vagrancy	11
Violation of junk law	1

Miscellaneous

Sent to House of Correction	120
Sent to Industrial School	9
Attempted breaks reported and investigated	6
Accidental death reported and investigated	1
Accidentally shot	2
Automobile accidents reported	176
Automobile investigated	24
Bodies recovered from river	2
Bicycles reported stolen	3
Bicycles recovered	1

Breaks reported and investigated	17
Breaks in R. R. cars reported and investigated	4
Burglar alarm investigated	2
Cars reported stolen	7
Cars recovered	7
Cars searched for stolen property	1
Complaint reported and investigated	764
Cats taken to incinerator plant	118
Defective wires reported	2
Dogs taken to incinerator plant	61
Doors found opened and secured	363
Fires reported and alarm given	5
Gambling raid	1
Girl attacked	1
Horses killed	2
Hydrant reported broken	2
Investigation for other departments	2
Lost children returned to parents	11
Officers dragging the river	11
Medical examiner notified	2
Message delivered	14
Persons furnished lodging	4022
Persons brought in to be questioned	105
Persons taken to hospital	24
Persons taken to State hospital	4
Persons searched for stolen property	6
Persons taken home, sick or injured	15
Persons killed by R. R. train	2
Persons injured by street car	1
Persons injured in automobile accidents	29
Persons fatally injured	1
Persons reported drowned	3
Persons taken to doctor's office	2
Persons for safe-keeping for drunkenness	752
Persons for safe-keeping for conservation officers	1
Persons for safe-keeping for Federal officers	1
Persons for safe-keeping for Immigration officers	2
Persons for safe-keeping for insanity	9
Persons for safe-keeping for investigation	12
Persons for safe-keeping for Probation officer	2
Persons for safe-keeping for other departments	5
Persons for safe-keeping for sheriff	16
Persons for safe-keeping for State officers	11
Persons for safe-keeping for sickness	7

POLICE DEPARTMENT

27

Premises searched for liquor	19
Premises searched for stolen property	3
Reprimanded	58
Stray dogs returned to owners	8
Sudden death reported and investigated	3
Suicide reported and investigated	3
Visits to dance halls	68
Visits to pool-rooms	79
Windows found opened and closed	35
Windows reported broken	7

Officers

There are nineteen regular officers, including the City Marshal, and two Assistant City Marshals, who are paid the following salaries:

Walter J. Hynes, City Marshal	48.44 per week
Patrick J. Pinette, Assistant City Marshal	38.72 per week
Herman Oleson, Assistant City Marshal	38.72 per week
Alfred Erickson	32.01 per week
Ralph Webb	32.01 per week
Samuel Baker, patrolman	32.01 per week
Eugene Hanson, patrolman	32.01 per week
Alfred Landry, patrolman	32.01 per week
Noel Devost, patrolman	32.01 per week
Sam Hodgdon, patrolman	32.01 per week
Hypolite Fabisiak, patrolman	32.01 per week
Fred Silts, patrolman	32.01 per week
Harry Bryant, patrolman	32.01 per week
Joseph Paquette, patrolman	32.01 per week
Leo Rancourt, patrolman	32.01 per week
Fortunat L'Heureux, patrolman	32.01 per week
Rene King, patrolman	32.01 per week
Andrew Malloy, patrolman	32.01 per week
Patrick Pinette	32.01 per week
Theodore Arnesen, janitor	20.00 per week
Frank Lachance, janitor	20.00 per week

Police Matron

Mrs. Olga Oleson	16.50 per week
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Special Officer

Joseph Roberge, Jr., paid at a rate of twenty-four dollars per week when on duty.

Constables

Walter J. Hynes

Patrick J. Pinette

Clerk of Police

E. Arthur Vallieres

I wish to express my appreciation and thanks to the Police Commissioners, Mayor and City Council for the cooperation I have received during the past year.

The Department deeply appreciates the many courtesies and favors extended during the year.

Respectfully submitted,

WALTER J. HYNES,
City Marshal.

Report of Overseer of the Poor

January 31, 1939

To His Honor, the Mayor, and the City Council of Berlin:

Gentlemen:

I herewith submit my report as Overseer of the Poor, for the year ending January 31, 1939.

The Relief Department was given an appropriation of \$85,000.00, and spent ~~\$94,142.44~~ making an overdraft of \$9,142.44. The actual amount disbursed by this department was \$105,433.56, but reimbursements from Brown Company men in the amount of \$3,955.81, and the State's share of \$7,335.31, gave us a credit of \$11,291.12. This is approximately \$271.82 less than was spent last year. However, the condition of the Brown Company during the past fiscal year was, by far, the worst of any year as far back as can be remembered.

The total number of cases aided during the year was 627 families or 2,069 persons. Beginning June 1, 1938, this department transferred 178 cases to the County, under the new settlement law. The reason for the great increase in the case load towards the latter part of the year, was due mainly to the condition of the Brown Company.

Our case load includes direct relief, Soldiers' Aid, Old Age Assistance, Board and Care of Adults, and Board and Care of Children.

The City entered into a contract to cut 3,500 cords of hardwood, of which 2,000 cords were cut this year. A total of 1,562 cords were delivered to the Yard. The number of cords used during the past fiscal year was 1,070. We have now on hand 1,227 cords. The total cost of wood during the year amounted to \$7,219.39.

During the past fiscal year, this Department saved approximately \$1,516.50 on medical costs. The total doctors bill, which does not include hospitalization nor supplies, for the six months from June 1, 1938 to December 1, 1938 was \$3,516.50. Under the terms of the contract, we paid only \$2,000.00.

The W. P. A., N. Y. A., and C. C. C. were a great help to the City of Berlin, in keeping the cost down. Especially was the W. P. A. Sewing Project at the Burgess School a great saving both in wages paid the sewers, and the big saving on clothing made by these women, which otherwise would have had to be purchased by this department.

The Federal Surplus Commodities Depot, also located at the Burgess School, was of unestimated value to this department. Thousands of dollars worth of food and clothing were distributed to the needy in this City. The following figures are a rough estimate: In the State of New Hampshire 9,228,208 pounds of food were given out along with 79,471 dozen eggs at a value of \$600,832.00. About one-twelfth of that total would be a fair estimate of what Berlin received. Also the W. P. A. Sewing Projects made and distributed 435,782 articles of clothing during the year, at a value of \$316,233.00. The Surplus Commodities also purchased and distributed 8,159 articles of clothing, in the past two months alone, for a value of \$73,000.00. Over 800 of these articles, including suits, overcoats, dresses, sweaters, jackets, mackinaws, ski suits, etc., were given out in Berlin. The total value of food and clothing distributed by these Depots amounted to \$990,065.00. The State of New Hampshire received from the W. P. A., \$60,643.19 in wages alone during 1938.

The City Relief Department distributed 54 Christmas baskets this year at an estimated value of \$2.00 each. This cheer was greatly appreciated by those families receiving them.

This Department has again decreased its personnel by one person and now employs only two investigators and four office workers. Also sometime last April, the City refused to allow mileage for the investigators' cars, which means that the efficiency of this department was decreased a great deal. With only two investigators to cover the entire city, on foot, it is practically impossible to give each case the amount of individual attention and complete investigation it needs. I believe that a great many unworthy cases could be eliminated if more complete investigations could be made.

I respectfully recommend either the employment of an additional investigator, or allowing the present two investigators to use their cars.

I also believe that the City Relief Department could save approximately \$15,000.00 per year, by establishing a Commissary,

such as is in effect now in Lewiston, Maine. We have tried to divide our grocery business as equally as possible among all grocers, but due to the fact that the majority of our permanent cases were transferred to the County, at the present time, our case load consists mainly of temporary lay-offs from the Brown Company; thus it is impossible to divide this business equally, without taking some merchant's customer away from him.

I wish to thank His Honor, the Mayor, the members of the City Council, especially Councilmen McGee, Thomas, Boulanger, Hamel and Roy, who comprised the Relief Committee, for their valuable assistance during the year. Also the W. P. A. officials, the N. H. Employment Office, and Miss Russell of the Children's Aid and Protective Association.

Respectfully submitted,

NORMAN J. COULOMBE,
Overseer of the Poor

Report of School Department

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

Herewith we submit a brief report of the Department of Public Schools for the city fiscal year ending January 31, 1939. A detailed educational report is issued at the close of each school year (June 30) and such information may be secured from the office of the Superintendent of Schools.

The School Department spent sixteen dollars and ninety cents (\$16.90) more this fiscal year than it did the year previous. Since \$3,600 more was paid for salaries this past year due to the city-wide increases of August 1, 1937 being effective over a full fiscal year, such items as supplies, textbooks, library books, building and equipment repairs were greatly reduced. No real saving is made by not repairing equipment or replacing books. The expense is merely postponed, which increases the expense at a later date. More books will have to be added soon as some teachers in the junior high school have only forty (40) copies of a textbook for over 175 pupils, the books being left in the classroom for classes.

More and more demands are being made upon the schools for more educational opportunities. Many parents are requesting kindergartens; pupils desire special art, music, and recreational instruction in the elementary schools; high school students ask why they cannot have a physical education program; more students want typewriting, others want auto-mechanics and electrical courses; adults want to use the gymnasiums in the evenings, they want to learn typewriting, shorthand, woodworking, metalcraft, machine shop, etc.

Although the public schools were created primarily to educate the youth of our country, the trend is toward broadening the scope of public education. These are public schools and must serve the public. More money will have to be spent for public education instead of less. The School Department, like other departments, is glad to curtail its program to meet financial emergencies, but it will

be impossible for any community to fail to meet its present educational demands.

We wish to express our appreciation to the Mayor, the Finance Committee, and the members of the City Council for their interest and cooperation.

Respectfully submitted,
HENRY CHASE, Chairman,
CAROLA G. GOLDSMITH,
WALTER W. McGIVNEY,
Board of Education

L. P. YOUNG,
Superintendent of Schools,

BERLIN PUBLIC SCHOOLS—FINANCIAL STATEMENT

	Expended 1938-1939	
CONTROL:		
Census	\$ 10.00	
Board of Education	200.00	
Administration	105.67	
Superintendent's Salary	2,500.00	
Clerical	1,673.34	
Supplies	112.83	
	<hr/>	\$ 4,601.84
INSTRUCTION:		
Administration and Supervision:		
Principals' Salaries	\$ 4,557.52	
Clerical	2,522.04	
Principals' Offices	127.02	
Other Expenses	80.00	
INSTRUCTIONAL SERVICE:		
Teachers' Salaries	\$106,409.07	
Supplies	3,241.97	
Textbooks	2,163.09	
Library	352.71	
Tests and Measurements	106.50	
Commencement	113.68	
Other Expenses	35.12	
	<hr/>	\$119,708.72
OPERATION OF PLANT:		
Janitors' Salaries	\$ 13,804.72	
Janitors' Supplies	534.47	
Fuel	6,425.75	
Light, Power and Heat	3,448.83	
Other Expenses	96.25	
	<hr/>	\$ 24,310.02
MAINTENANCE OF PLANT:		
Grounds	\$ 3.57	
Buildings	1,413.73	
Service Systems	1,069.98	
Equipment	996.82	
	<hr/>	\$ 3,484.10

AUXILIARY AGENCIES:

Transportation	\$ 5,569.98
Tuition	902.22
Nursery School	625.44
Noon Lunch	99.44
Other Expenses	24.00

\$ 7,221.08

COORDINATE ACTIVITIES:

Attendance Service	\$ 1,462.49
Medical Service	159.31
Dental Service	271.91
Nurse Service	1,770.29

\$ 3,664.00

FIXED CHARGES:

Insurance	\$ 12.00
Head Tax	4,200.00
Telephone Rental	238.52

\$ 4,450.52

CAPITAL OUTLAY:

Land and Sites	\$ 0.00
Buildings	105.09
Service Systems	1,984.72
Equipment	350.70

\$ 2,440.51

TOTAL EXPENDITURES 1938-1939

\$169,880.79

Report of Fire Department

February 14, 1939

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

I herewith submit the annual report of the Fire Department of the City of Berlin for the year ending December 31, 1938.

During the year the department answered 600 calls, including 10 calls for assistance in other towns, 5 calls for rescue squad with inhalator, and 21 false alarms.

The department traveled 790.1 miles, worked 212 hours and 18 minutes at fires and used the following materials: 12,050 ft. of fire hose, 43,935 ft. of chemical hose, 7,424 ft. ladders, 11½ gallons of chemicals, and 10,752 gallons of water from booster tanks.

The fire loss for the year was \$6,808.96 on buildings and \$2,171.98 on contents or a total of \$8,980.94. This is considered a very low loss for cities our size and will be very close to the record low for New England in 1938.

The fire apparatus, appliances and tools are kept in good repair. The fire alarm system is in good repair but some circuits are overloaded, and plans should be made to replace the present repeater for a larger one.

Plans should be made for the installation of additional hydrants and fire alarm boxes as there are some sections of the city that are poorly protected.

The motor apparatus now in service is 14 years old with the exception of Engine No. 1 which is 9 years old. This equipment is in good condition but consideration should be given to the purchase of some new equipment.

The Department at this time is badly in need of a new pumping engine to replace the Paige Combination that was discarded in 1937, and an aerial ladder truck.

In conclusion, I wish to express my appreciation to the Mayor, City Council and the Fire Committee for the many favors and courtesies shown me in the performance of my duties.

Respectfully submitted,
ARTHUR W. COYLE,
Chief Engineer

Fire Department Expenditures for 1938

Salaries	\$ 48,455.57
Automotive Machinery and Supplies	363.46
Equipment	915.03
Supplies	397.06
Light and Power	335.40
Telephone and Telegraph Time Service	382.98
Laundry	134.43
Fuel	560.33
Gasoline and Oil	329.36
Medical Attention and Supplies	145.00
Fire Alarm Repairs and Supplies	209.34
Public Works Department Labor and Supplies	87.84
Electrical Department Supplies	572.66
	<hr/>
	\$ 52,888.46
Appropriation	\$ 52,223.75
Credits	1,003.13
	<hr/>
	\$ 53,226.88
Expenditures	\$ 52,888.46
	<hr/>
Balance Unexpended	\$ 338.42

Report of Library Trustees

To His Honor, the Mayor, and City Council of the City of Berlin:

We, the Trustees of the Berlin Public Library herewith submit our forty-fifth annual report together with the Treasurer's statement and the Librarian's report.

Buildings:

Essential repairs have been made during 1938, including repairs to the roof and skylight and painting the exterior trim of the building. Screens are needed and a double entrance would make it possible to move the charging desk and this change is strongly recommended.

Equipment:

New shades and chairs for the Adult Reading and Reference Rooms have been purchased. New chairs will soon be needed for the Juvenile Department.

General:

The Librarian's report shows an increase in circulation in the Adult Department which is gratifying.

The Mayor has shown a keen interest in our welfare and a practical recognition of the importance of the Library to the community and to His Honor, and to the members of the City Council, we express our sincere appreciation.

Respectfully submitted,

SHIRLEY TEARE,
HAZEL DYER TOWN,
LOUIS E. RANCOURT,

Library Trustees

TREASURER'S STATEMENT

Balance February 1, 1938	\$ 867.64
Petty Cash	25.00

Receipts

City of Berlin	\$ 7,800.00
Fines and Fees	545.76
	<hr/>
	\$ 8,345.76
	<hr/>
	\$ 9,238.40

Disbursements

Library Salaries	\$ 4,125.99
Books	1,247.01
Periodicals	247.54
Binding	128.13
Library Supplies	173.83
Postage, Express etc.	54.11
Printing	11.25
Equipment	623.00
Janitor Service	563.10
Cleaning Supplies	71.67
Repairs	922.82
Heat and Light	734.73
Substitutes' Salary	88.56
Telephone	30.47
Other Disbursements	40.14
	<hr/>
	\$ 9,062.35

Balance Deposited Berlin City National Bank	\$ 151.05
Petty Cash	\$ 25.00

Respectfully submitted,

SHIRLEY TEARE,

Treasurer.

LIBRARY STATISTICS—1938

	Circulation		
	Adult	Juvenile	Total
Fiction	42,119	21,215	63,334
General	37	29	66
Philosophy	331	4	335
Religion	97	166	263
Social Sciences	842	394	1,236
Philology	79	10	89
Natural Science	382	249	631
Useful Arts	1,045	311	1,356
Fine Arts	959	88	1,047
Literature	1,339	301	1,640
History	954	263	1,217
Travel	1,894	411	2,305
Biography	2,515	820	3,335
French and Foreign	1,358		1,358
Periodicals	3,966		3,966
Total	57,917	24,261	82,178
Per Cent .....	.71	.29	100%
Inter-Library Loans 213			

ACCESSION, REGISTRATIONS, ETC.

Number of volumes in Library January 1, 1938	14,580
Volumes purchased 1938	827
Gifts to Library	144
Loss and withdrawn	570
Total volumes in Library January 1, 1939	14,981
Net gain for year	401
Books rebound	156
Books mended in Library	533
Borrowers in Library January 1, 1938	6,898
New registrations 1938	1,165
Withdrawals	484
Total registrations January 1, 1939	7,579

Respectfully submitted,

KATHERINE G. CYR,
Librarian

The following have given gifts of books and magazines to the Library in 1938:

Mr. W. R. Brown
New Ipswich Public Library
White Mountain Sportsman's Club
Mrs. O. B. Brown
Mrs. Paul Brown
Mr. Chester Goldsmith
First Church of Christ Scientist
Mrs. Robert S. Brookings
Mr. H. L. Mencken
Engineering Societies Library
Mr. P. S. Glasson
Bible Reading Class
H. A. Manning & Co.
Falmouth Book House
Mrs. Ernest Town
Mr. Earl Lyford
Mrs. Henry Hodgdon
Mrs. Chapman
Miss Shirley Cave
N. H. Public Library Commission

Twenty-Eighth
ANNUAL REPORT
OF THE
Department of Health
OF THE
City of Berlin, N. H.



FOR THE YEAR ENDING
DECEMBER 31, 1938

PERSONNEL OF THE HEALTH DEPARTMENT**Members of the Board of Health**

FLORENCE M. DALE, Chairman
Term expires April 1, 1939

L. P. BEAUDOIN, M. D.
Term expires April 1, 1940

LAWRENCE LETTRE, Secretary
Term expires April 1, 1941

Official Staff

ERNEST O. PEDERSON, A. B.
Health Officer and Milk Inspector

MARIE V. RAMSEY, R. N.
Public Health Nurse

LORETTA L. BRASSARD, R. N.
Public Health Nurse

IDA J. ROY, R. N.
Public Health Nurse

DORIS A. RAMSEY, R. N.
Parochial School Nurse

EMMA B. BIGELOW, R. N.
N. H. Tuberculosis Association Nurse

Offices and Laboratory, City Hall

Clinic Physicians, 1938

J. E. LAROCHELLE, M. D.
Venereal Diseases

H. E. WILKINSON, M. D.
Pre-Natal, Infant, Pre-School

L. P. BEAUDOIN, M. D.
Diphtheria, Smallpox

E. R. B. MCGEE, M. D.
Crippled Children's Services

REPORT OF THE HEALTH OFFICER

To His Honor, the Mayor, the City Council and Members of the Board of Health:

I herewith submit the City's twenty-eighth annual report of the Health Department activities for the year ending December 31, 1938.

I desire to express my appreciation to His Honor, the Mayor, Members of the City Council, the Public Health Committee, and Members of the Board of Health for their friendly interest and hearty cooperation and support in all health matters. Furthermore, I wish to acknowledge my appreciation on the cooperation realized from the loyal staff.

I also herewith wish to express my appreciation to the local doctors, private unofficial organizations, and all governmental departments for their cooperation during the year.

Communicable Diseases

Comments: Two hundred and seven cases of communicable diseases were reported to this department during the past year. Prompt reporting of a case of communicable disease aids materially in the control of these diseases. It is the duty of the private citizen, as well as the attending physician, to be sure that the health department has knowledge of the case.

Smallpox: Three pre-school clinics were held in August and September, with 397 being vaccinated. There were 44 retakes, making a total of 431 vaccinations.

Diphtheria: Two free toxoid clinics were held with 584 receiving a single $\frac{1}{2}$ c. c. injection of alum precipitated toxoid. This number was divided into age groups as follows: Under 1 year 36; 1 to 5 years 135; 5 years and over 413. Further classification into school and non-school groups was as follows: Parochial schools 309; Public schools 44; Pre-school 228; and adults 3. Justification in the use of toxoid against diphtheria continues to be indicated in the table of communicable diseases which reveals only 3 sporadic cases during the last 5 years.

Scarlet Fever: There were 35 cases of scarlet fever reported in the past year. It should be remembered that a susceptible person can contract a very severe case from a mild case, therefore, a mild case is as dangerous to a community as a severe case. While scarlet fever is not always a serious disease, the complications which

sometimes arise cause it to be classed as a dangerous disease. There were no deaths or serious complications from scarlet fever reported in 1938.

Measles: 127 cases of measles were reported in the past year. Measles is another dangerous disease due to the complication of pneumonia. No doubt, several cases occurred in this city during the past year that were not reported. The parents are required to report this disease if the physician does not attend the case.

Typhoid Fever: There were 3 cases of typhoid fever during the past year. Although local and probable sources of infection were carefully checked without avail, the state epidemiologist reported that if any of these typhoid cases had lived continuously in Berlin, prior to their illness, there would be cause for alarm. As it was, the patients had been away from Berlin for some time, and had been careless about their drinking water supplies. For example, one case had lived in the Province of Quebec where the health report for the first 6 months of 1938 listed 361 cases of typhoid fever.

Venereal Diseases: Although the venereal disease incidence has remained about stationary, gratifying factors are, better reporting by physicians, more regular clinic attendances by patients, a realization on the part of those infected that it is advantageous to receive early and continued treatments, and cooperation on delinquent cases by other law enforcement agencies.

The subject of venereal diseases should no longer be hidden, shielded, or kept "under a cloud", because such action will forever breed and propagate this misfortune. Syphilis and gonorrhea have many things in common with other communicable diseases, but the introduction of the moral significance complicates the program of prevention. The public has considered such infections to be a moral disgrace, and the infected ones make every effort to keep their misfortunes a secret. For reasons like this, the true prevalence of venereal diseases in our city is unknown. No doubt, many cases never consult a physician.

When we consider that an estimated 40 per cent of syphilis patients become blamelessly infected, and even doctors and nurses have caught it while in the line of routine duty, it is reasonable to believe that the issue of venereal disease prevention, hitherto one of "buck passing", should become a subject more openly and intelligently discussed by the public. More and more schools are beginning to accept the subject of prevention as coming within their

province. Treated carefully perhaps, it could find a place in the higher grades, especially in connection with biology.

In collaboration with the State Board of Health, this department conducts a free weekly syphilis clinic, with Dr. J. E. La-rochelle in attendance. The cost of the doctor's services and preparations used are furnished by the State Board of Health. Compounds used for injections are Mapharsen, Neosalvarsan, Bismuth and Tryparsamide. There were 747 visits to clinics for treatment, examination and advice in 1938. 31 cases received treatments at clinics during the past year. 71 blood tests were given, this number including several checks made on regular patients. These blood tests revealed 10 new cases of syphilis during the year. Of 71 blood tests given, 31 results were positive and 40 were negative. It must be appreciated that the discovery of new cases is not always a most pleasant activity for the Health Officer. 3 new syphilis cases were reported by private physicians who continue to treat these patients privately. 11 new cases of gonorrhea were reported under treatment by private physicians. 3 cases of syphilis were sent to the County farm. The total number of venereal disease cases treated at clinics and privately in 1938 was 49. 38 of these cases were for syphilis and 11 were for gonorrhea.

Tuberculosis: The New Hampshire Tuberculosis Association conducted clinics every two months. The examiner at these clinics is Dr. Robert B. Kerr, executive secretary of the Association, who is assisted by Emma B. Bigelow, R. N., New Hampshire Tuberculosis Nurse for Coos County. 11 new cases of tuberculosis were reported to this department as a result of these clinics. This is lower than any figure appearing for the previous 4 years. 61 contacts were examined.

Mrs. Bigelow deserves the highest praise for her conscientious efforts to control and stamp out this disease. Noteworthy in the control program has been an increasing interest and cooperation of both the public generally and the physicians. The clinics also serve as a diagnostic center for diseases of the chest. The X-rays of local hospitals have been utilized to advantage in diagnosing doubtful cases. 20 X-rays were given. In some cases, which were definitely non-tuberculosis, the chest X-rays have made possible diagnoses of other diseases. Such diagnoses revealed 19 cases of bronchitis, 2 cases of asthma and 1 case of myocarditis.

Mrs. Bigelow's statistical data of the association's activities appear later in this report.

Others: A comparative summary of a five year prevalence of communicable diseases, including the ones mentioned above, appears as follows:

	1934	1935	1936	1937	1938
Scarlet Fever	141	64	3	22	35
Measles	534	25	6	131	127
Tuberculosis	19	21	13	13	11
Diphtheria	1	1	0	0	1
Whooping Cough	25	0	0	13	9
Chicken Pox	0	10	58	69	19
Gonorrhea	9	2	6	5	11
Syphilis	8	18	11	46	38
Parotitis	1	33	0	0	2
Typhoid Fever	1	3	0	1	3
Poliomyelitis	1	1	0	1	0
Rubella	0	31	0	0	0
Cerebre Spinal Meningitis	0	1	2	1	2

Sanitary Inspection

Water Supply: Supervision of the safety and sanitary quality of the city supply is an important health department activity. A bi-monthly check on the bacterial and chemical contents of the water being supplied by our Water Works Department takes place routinely. The reports of laboratory examinations have revealed that the standards have been met at all times during the past year.

Samples of water from local swimming pools have undergone similar examinations at regular intervals during their use. 12 tests are recorded for waters taken from outdoor pools. The pool located on the extreme end of Church Street was closed following a very unfavorable report on samples taken from this pool. Samples from the Community Club pool have continued to be examined monthly, with records showing water of excellent quality.

22 samples of water from public and private wells and springs were tested during the past year. Unfavorable reports caused the closing of two springs. The owners of private water sources are urged to submit samples from their sources more frequently.

Samples of ice from our two ice dealers have, likewise, been examined with very satisfactory results.

Milk Supply: Every precaution is employed to make milk a safe product for our human consumption. The cleanliness, purity and safety of the local milk supply have been under close supervision. Inspections of the dairies and farms that supply the people

within this city's jurisdiction are made frequently. These inspections are carried out to ensure proper sanitation, to determine suitable facilities for rapid cooling of the milk, as well as to make certain that proper methods are being employed in pasteurization and marketing of the milk. This field supervision has been supplemented by laboratory analyses of milk and cream. If any dealer or producer has furnished an unsatisfactory supply, special inspections have been made immediately. All milk consumed in Berlin comes from tuberculin tested cows. We issued 84 "store dealers", 32 "milk producers" and 30 "milk dealers" licenses during the past year. These licenses expire on June 1st, 1939.

Miscellaneous: Supervision of the general cleanliness of food-handling establishments has received regular attention. Bakeries, restaurants, hotels, beer parlors, drug stores, ice cream and soft drinks plants, overnight lodging places, fruit and grocery stores, homes for boarding children, public buildings, etc. have been inspected routinely. Emphasis has been placed on the proper methods of washing and sterilizing dishes, glasses and utensils used in public eating places, as well as on the health of certain food-handlers.

There is still much improvement to be desired, but it can truthfully be said that we are making a very satisfactory progress in raising the sanitary standards of our public eating places. Usually the managers are found to be desirous of cooperation since the great bulk of our people, after all, want to do the right thing when they understand the reasons.

The sanitary conditions, stressing the proper sterilization of tools and utensils, have been closely followed in routine barber shop inspections. Beauty parlors have, likewise, been inspected.

Additional problems requiring inspection of sanitary conditions including faulty plumbing, insanitary premises, and nuisances, brought to our attention by complaints chiefly, have received due consideration and handled with satisfactory results in the greatest majority of the cases. Complaints have included subjects concerned with tenements, yards, cellars, plumbing, sewers, pigs, hens, cows, garbage, stores, water, foods, drugs, public buildings, ventilation, sickness, rooming houses, noises, and many other matters of concern to our department.

VITAL STATISTICS

Population: The United States Census Bureau figure of population for Berlin was 20,018 in 1930. The population figures

used in this report are estimated. For the purpose of this report, the 1938 population is 21,162.

Deaths: There were 156 resident and 27 non-resident deaths, a total of 183 deaths recorded during the year of 1938. The resident death rate was 7.4. This figure is .8 higher than the rate for the previous year. The death rate in Berlin has been lower than 7.4 only twice during the history of local death rates. 10.8 per cent of all deaths occurred after the age group of 80 and over. The expectation of life in Berlin, according to 1938 figures, is 52 years, 6 months and 14 days.

Births and Stillbirths: There were 401 living births and 19 stillbirths recorded during the past year. The birth rate was 18.9. This figure is lower than any birth rate figures for the previous three years which is indicative of a decline in births. The stillbirth rate per 1000 was 47.3, an increase of 13.4 over the previous year's figure, but still 3.2 below the 1934 figure of 50.5.

Infant Mortality: With 401 living births and 16 deaths of children under one year of age, there was an infant mortality rate of 39.9 for this group. This rate is 18.2 lower than the rate for the previous year and is a low infant death rate, compared with other communities. There were 14 infant deaths under one month of age which gave this group a death rate of 34.9 per 1000 living births. This figure is 11.1 lower than the rate for the previous year, and again indicates a sharp decline in our infant mortality.

Comparative Summary of Vital Statistics

	1935	1936	1937	1938
Population	21,544	20,700	20,975	21,162
No. of deaths (residents only) ...	171	180	138	156
Death rate per 1000 (residents only)	8.3	8.7	6.6	7.4
No. of births (excepting stillbirths)	415	404	413	401
Birth rate per 1000	20.2	19.5	19.6	18.9
Infant deaths (under 1 year)	25	22	24	16
Death rate per 1000 livebirths				
(under 1 year)	59.8	54.7	58.1	39.9
Infant deaths (under 1 month) ..	18	9	14	19
Death rate per 1000 livebirths				
(under 1 month)	43.4	29.7	46.0	34.9
Stillbirths	16	9	14	19
Stillbirth rate per 1000	38.6	22.3	33.9	47.3

Maternal and Child Health Service

According to a program of Maternal and Child Health Services, the City is provided with two additional nurses who are supported by Federal and State funds. The city is divided into three nursing districts. A nurse from the staff of the State Board of Health is assigned to the Berlin Board of Health to function in one of these three districts. A part-time nurse, obtained from the State Board of Health on a Works Progress Administration project, is assigned to the Berlin Board of Health to function in a second district on a part-time basis. The Berlin Board of Health nurse, also acting assistant to the Health Officer and as a nurse for the Berlin Child Hygiene Association's activities, is assigned to function in the third district. The area and populations of these nursing districts are proportioned according to the time spent in the district. The State Board of Health nurse has the largest district. The work of the three nurses consists of early case finding in pre-natal cases, pre-natal visits, arranging for care and confinement, teaching preparation for home deliveries, following-up service during post-partum period, acting as contact between mother and doctor, educating through conferences with mothers in homes, assisting at Health Department clinics, visiting fathers if deemed necessary for adequate care of the mother, and watching the development of the child until school age. The plan also includes crippled children's services. The plan was made possible through the efforts of the State Board of Health in cooperation with the local Board of Health, governmental agencies, and local organizations. The combined yearly report of the three nurses, according to the program, will reveal gratifying results of the work accomplished.

Berlin Child Hygiene Association

For a period of eighteen years the local Board of Health has utilized, to the fullest extent, the talent and enthusiasm of the ladies of the Berlin Child Hygiene Association, a voluntary organization which aims its activities specifically toward the promotion of local child health.

A pre-school clinic is held on the first Tuesday of every month and baby clinics are held weekly on Thursdays. The Association furnishes cod liver oil to clinic babies coming from families who could not otherwise use it for their children. The doctor's fees at clinics are paid on a 50-50 basis, with the city and the Association each sharing the cost equally.

The Berlin Child Hygiene Association deserves a great deal of credit for its splendid work in the promotion of local child health.

There have been 1138 baby attendances during the past year, which is 453 more than the previous year's attendance figure. At pre-school clinics, held monthly, there have been 398 attendances during 1938, which exceeds the previous year's attendance figure by 25.

The Infant Welfare nurse's yearly report of the Association's activities will give a more accurate picture of the work accomplished.

Respectfully submitted,

ERNEST O. PEDERSON,
Health Officer.

Accepted and Approved:

FLORENCE M. DALE,
L. P. BEAUDOIN, M. D.
LAWRENCE J. LETTRE,
Members of the Board of Health.

NEW HAMPSHIRE TUBERCULOSIS ASSOCIATION, INC.**Statistical Report of the Work done in Berlin, N. H. in 1938**

Number of Clinics held	6	
Number of new cases examined	74	
(a) Adults	40	
(b) Children	34	
Number of old cases examined	113	
(a) Adults	71	
(b) Children	42	
Number of patients under supervision	86	
Number of positive cases	29	
(a) (Adults)	26	
(b) Children	3	
Number of suspicious cases	57	
(a) Adults	42	
(b) Children	15	
Number of patients sent to Sanatorium	7	
Number of cases arrested	12	
Number of cases improved	60	
Number of cases of tuberculosis reported	7	
Number of deaths from tuberculosis of supervised patients	2	
Year	Patients	Deaths
1936	127	1
1937	95	0
1938	86	2

Respectfully submitted,

EMMA B. BIGELOW, R. N.,
New Hampshire Tuberculosis
Association Nurse.

DIVISION OF INFANT WELFARE AND CHILD HYGIENE

**Co-relative to the Berlin Child Hygiene Association
Nurse's Yearly Report 1938**

Infant Welfare:

No. of babies under supervision	144
No. of babies in attendance to clinics	1,138
No. of babies examined by physician	643

No. of new babies registered	183
No. of babies discharged	20
No. of babies transferred to pre-school division	89
No. of deaths of supervised babies (over 1 week of age)	1
No. of deaths of unsupervised babies (over 1 week of age)	4
No. of home visits	290

Pre-school:

No. of pre-school under supervision	224
No. in attendance to clinics	298
No. examined by physician	178
No. of new patients	116
No. discharged	18
No. received from Infant Welfare division	89
No. of deaths	0
No. of home visits	198

Summary:

Total number of clinics for the year 1938	62
Total number of children under supervision	368
Total number of children found defective	123
Total number of defects corrected	36
Total number of home visits	473
No. of babies in Kiwanis Free Bed	1
Tonsillectomy and adenoidectomy—1 case paid by Child Hygiene Association.	

Respectfully submitted,

MARIE V. RAMSEY, R. N.,
Infant Welfare and Child Hygiene
Nurse.

NURSES COMBINED YEARLY REPORT 1938**Maternity Service:**

Cases admitted to Antepartum medical service	23
Cases admitted to Antepartum nursing service	145
Visits by Antepartum cases to medical conference	42
Office visits to Antepartum cases	35
Field nursing visits Antepartum cases	489
Cases admitted to Postpartum nursing service	143
Visits to Postpartum cases	242

Infant Hygiene:

Individuals admitted to nursing service	368
Field visits and office nursing visits	1,230

Pre-school Hygiene:

Individuals admitted to nursing service	188
Office visits by pre-school children	83
Field nursing visits to pre-school children	414

Morbidity Service:

Admissions to nursing service	31
Field nursing visits	90
Office nursing visits	66

Crippled Children's Service (up to 21 years):

Individuals admitted to nursing service	17
---	----

Unclassified Visits:

Visits to cases not found	26
Visits to cases not at home	90
Visits to cases not under care	35

Respectfully submitted,

MARIE V. RAMSEY, R. N.,
LORETTA L. BRASSARD, R. N.,
IDA ROY, R. N.,
Public Health Nurses.

Parochial Schools Health Report--Berlin, N. H., Year Ending December 31, 1938

	St. Regis	St. Joseph	St. Patrick	A. Guardian	Total
CENSUS--January 1, 1938	920	552	400	916	2790
CENSUS--January 1, 1939	815	556	396	866	2633
No. Pupils not vaccinated (vac. since)	2	0	2	2	6
No. Pupils weighed and measured	842	599	371	878	2690
No. Pupils underweight 10 lbs.	50	32	30	60	172
No. Pupils underweight 10%	69	40	42	89	240
No. Pupils who had M. E. T & A	110	73	54	149	386
No. Pupils who had T & A operation	61	35	18	47	161
No. Pupils with defective vision	40	23	39	47	119
No. Pupils wearing glasses	70	23	33	59	185
No. Pupils with decayed teeth (ext.)	63	30	36	78	207
No. Pupils with pediculosis or nits	43	36	16	61	156
No. Pupils with pediculosis or nits (cor.)	23	6	1	26	56
No. Pupils sent home with temperature, rash	14	9	10	19	52
No. Pupils immunized against diphtheria	47	73	26	84	230
No. Dressings done at schools	165	137	101	205	608
No. Dressings done at office	76	63	60	78	277
No. Home visits	61	50	42	72	225

Respectfully submitted,

DORIS A. RAMSEY, R. N., Parochial School Health Nurse.

Report of Police Commission

Berlin, N. H., February 21, 1939

To the Honorable Governor Francis P. Murphy, and Council of the State of New Hampshire.

To the Honorable Mayor Matthew J. Ryan, and Council of the City of Berlin, New Hampshire.

Gentlemen:

The Police Commissioners of the City of Berlin, beg to submit the annual report of your Police Department for the fiscal year ending January 31, 1939.

The main feature, in the way of improvements, was the re-arrangement of the cell blocks. Heretofore the blocks were located in the basement, these we transferred to the main floor of the building, and the former block room was reconditioned for a "tramp-room." This new lay out makes for better sanitary conditions all around. The cost of these improvements was allotted to the department by a special allowance over and above our regular budget.

The present personnel of the department consist of Marshal and two assistants, sixteen patrolmen, including two deskmen, one matron, and two retired officers doing janitor service.

We have under consideration, a reorganization plan, in which one feature will be, the creation of additional duties of two officers to be termed lieutenants or sergeants, the carrying out of this feature depending upon the budget of the coming year.

We wish to express our thanks for your consideration and aid in the carrying out duties allotted to us.

For further activities we respectfully refer you to annual report of Chief Marshal Walter J. Hynes, submitted herewith.

Respectfully submitted,

E. O. GILBERT, Chairman,
GEORGE F. LOVETT, Clerk
ERNEST JOHNSON, Member.

Report of Public Works

To His Honor, the Mayor, and Gentlemen of the City Council:

Gentlemen:

I submit to you the report of the Department of Public Works for the year ending January 31, 1939. The work done by the department this year has been of a permanent nature, the design of which will allow future extension if found desirable.

I am submitting below general comparison of the cost of the department in the last two years.

Appropriation	Expenditures	Credits	Overdraft	Unexpended
1938—\$96,200.00	\$179,116.24	\$ 92,500.71		\$9,584.47
1937— 86,177.78	212,832.09	101,042.38	\$25,611.93	

The above figures show a saving in the cost of operation of this department of \$33,715.75 over the year 1937.

General Maintenance

The maintenance of our streets, sidewalks and sewers has been carried on as usual. The cost of general maintenance was as follows:

	1937	1938
Street Maintenance	\$ 56,966.83	\$38,213.84
Sewer Maintenance	13,749.41	6,784.17
Snow Removal	15,479.56	13,342.73
Stable	1,385.62	656.00
Tools and Equipment	203.51	4,705.59
Incinerator	2,980.53	3,114.96
Garbage	9,816.37	7,453.57
Skating Rinks	631.37	1,271.43
Ashes	4,826.63	6,188.89
Garage	4,400.50	3,757.46
Patching	17,812.87	12,376.62
Cemetery	1,397.12	1,919.12

State Aid Construction

With a contribution of \$1,000 from the State and an appro-

priation of the same amount by the City, this department constructed and surface treated a section of Lancaster Street from Columbia to Grafton Streets, a section of Burgess Street from Strafford to Thomas Street and the extension of Spruce Street east of Summer Street.

Equipment

All of the equipment of this department has been overhauled and painted this year. Many pieces of equipment have been in service for many years and should be replaced to avoid the high cost of maintenance.

Parks

The park work has been carried on as a WPA Project and work was done on Glen Avenue where the lot was graded, loamed and seeded. A street, playground, flower beds, rock garden and fountain were constructed and trees and shrubbery planted. At the end of High Street and near the YMCA bridge a stone seat and flower bed were constructed. This improves the appearance of this spot, and also eliminates a dangerous embankment. The grounds were improved at the two bathing pools and a brick bath house constructed on each lot. Some grading was done at the proposed park at the corner of Willow and Portland Streets. At the corner of Fourth and Main Streets the old Brown School lot was graded and stone walls and steps constructed. The plans for completion call for flagstone walks, fountain, and planting of shrubbery and flowers. The above jobs are only a start of what has been planned to make Berlin a better appearing city.

Concrete Sidewalks

Concrete sidewalk construction was carried on as a WPA Project. Sidewalks were built on the following streets: Green Square, Exchange Street, First Avenue, Hinchey Street, Fifth Avenue, Hillside Avenue, Willard Street, High Street, School Street, Norway Street, Bridge Street, and Hutchins Street, a total distance of eighty-one hundred and eight feet.

Sewers and Surface Drains

Sewer and surface drain construction was carried on as a WPA Project. Pipes were put in on the following streets: Cole Street, School Street, Second Avenue, Madigan Street, Western Avenue, High Street, Burgess Street, Berwick Street, Hillsboro

Street, Franklin Street, Norway Street, Fifth Street, Sweden Street, and Seventh Street, a total of 6,915 feet of pipe varying in size from 12 to 36 inch. This construction includes the installation of thirty-six manholes and twenty-four catch basins. The construction of the Coos Street drain has been carried on and at this time 740 lineal feet have been completed. The High Street and Success Street sewers were sealed to the river. This will eliminate an offensive odor in these sections.

Street and Road Construction

Streets and roads have been constructed with WPA labor on the following locations: McGee Street, Lincoln Avenue Extension, Garneau Street, Beaudoin Street, Trudel Street, Franklin Street, Hutchins Street, and Burgess Street.

Ski Slope

This department has been sponsoring a ski slope on city leased land near Cates Hill. This job is not a direct benefit to this department but it employs sixty men furnished by the WPA at a cost of only transportation and tools to the city, thus keeping this number of men off the relief rolls.

Cement Pipe

The manufacture of reinforced concrete pipe was carried on as a WPA Project, the pipe made was used on the various sewer projects. Approximately 7,000 feet were made up in sizes varying from 12 inch to 36 inch.

Cemetery

The usual cemetery maintenance was carried on and some grading of lots and extension of roads.

Hurricane

The hurricane of September 21, 1938 was very costly to this department. The damage to roads, sidewalks and the removing of fallen trees amounted to \$11,395.00. About 65% of this amount was furnished by WPA in labor. The hurricane also destroyed a large storage shed at the city yard. A carload of cement damaged by rain and fire caused considerable damage to one truck.

Engineering

The engineering was carried on as in past years with the usual routine work for the department. Locations have been given for sewer, catch basins and manholes. Lines and grades have been given to those building houses. House numbers, pole and hydrant locations have also been given. Survey and plans have been made for street and sewer extensions and records of new streets accepted by the city placed in the highway records.

The work of the Mayor and the Committee on Public Works has been exceptionally strenuous this year on account of the unemployment situation and the number of investigations required by the numerous petitions.

In closing I wish to thank the Mayor, Committee on Public Works and the City Council and residents of the City for their co-operation and assistance during the past year.

Respectfully submitted,

FRANCIS L. BRANNEN,
Commissioner.

Report of City Treasurer

To His Honor, the Mayor, and City Council of the City of Berlin:

In compliance with the duties of this office I herewith submit the final financial report for the fiscal year ending January 31, 1939. Along with the current reports are given comparative tables, pictographs, and bar charts so that our citizens may get a better understanding of the financial workings of our City. The various statements are arranged as follows:

- a. Chart of the City of Berlin Financial Operations.
- b. 1938 Revenue Statement.
- c. Pictograph showing Revenue Sources.
- d. Revenue Comparison Tables.
- e. Bar Chart Comparing Revenues and Net Expenditures.
- f. Bar Chart showing Surplus and Deficit by Years.
- g. Pictograph of Expenditure Dollar.
- h. 1938 Current Fund Statement.
- i. Expenditure Comparison Tables.
- j. Balance Sheet as of Jan. 31, 1939.
- k. Bar Chart Showing Net City Debt.
- l. Bar Chart Showing City's Borrowings.
- m. Bonded Debt and other Debt Statements.
- n. Current Financial Data.

Respectfully submitted,

ALBERT C. LAZURE,
City Treasurer.

FINANCIAL ORGANIZATION

CITY OF BERLIN, N. H.

Accounts-Claims Committee
3 Councilmen

Examines and audits all accounts and claims presented to city.

Council of 12

Finance Committee
Mayor and 2 Councilmen

Negotiate all loans for city authorized by council.
Prepare and lay before council estimates of revenue and expenditures.

Mayor

Chief Fiscal Officer
Can veto individual appropriation items

Prepare Budget.

Audit treasurer's books.
Ascertain whether all money due city has been accounted for and collected.

Tax Assessors (3)

Assess property and make valuations.
Take census of all poll tax payers
Prepare and extend tax rolls.

Tax Collector

Distributes all tax bills.
Collects all tax revenue.

City Treasurer

Keeps general accounting records.
Maintains custody of city funds.
Disburses city funds on proper vouchers or warrants.
Prepares payroll checks and distributes them.

City Auditor

Makes an independent audit of city finances.

City Clerk

Receives all accounts and claims, examines them and presents same to accounts and claims committee.

Keeps record of such that are corrected and allowed by the committee.

Designates the fund or appropriation for which accounts or claims shall be paid.

Keeps ledger of the appropriations and gives notice to the mayor, council, and accounts and claims committee when such is expended.

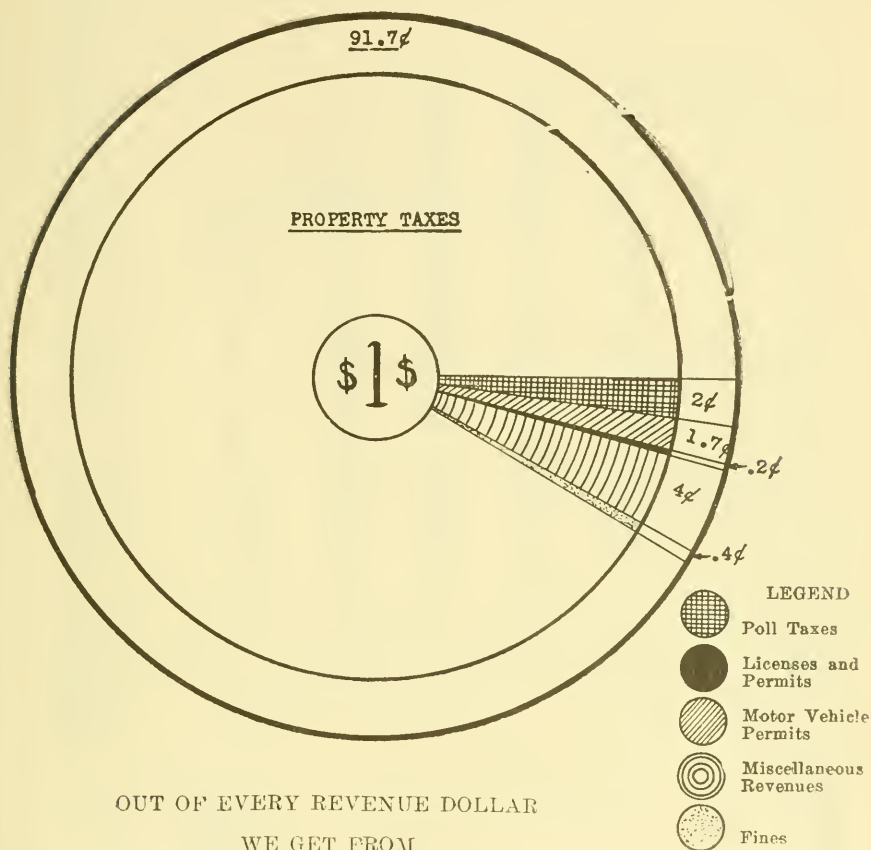
1938 REVENUES

January 31, 1939

	Anticipated	Receipts	Income	Deficit
Int. & Div. Tax	\$ 4,963.14	\$ 5,301.58	\$ 338.44	
Insurance Tax ..	7.88	7.88		
Railroad Tax ...	4,500.00	5,381.26	881.26	
Sav. Bank Tax..	4,500.00	4,511.05	11.05	
National Forest				
Land Tax ..	1,500.00	2,217.05	717.05	
Motor Vehicle				
permit fees..	14,000.00	12,499.42		1,500.58
Other Income: ..	19,500.00			3,713.46
Int. on taxes..		12,585.28		
Milk Licenses .		230.02		
Municipal Court		2,971.24		
<hr/>				
Total Miscellaneous				
Revenue	\$ 48,971.02	\$ 45,704.78	\$ 1,947.80	\$ 5,214.04
Real Est. & Per.				
Prop. taxes .	766,168.33	682,895.12		
Nat. Bank stock	1,227.00	1,226.00		
Poll taxes	19,768.00	13,226.00		
Uncollected taxes		89,816.21		
	<hr/>	<hr/>		
	\$836,134.35	\$832,868.11		
Anticipated Revenues				
Deficit		3,266.24	3,266.24	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$836,134.35	\$836,134.35	\$ 5,214.04	\$ 5,214.04

REPORT OF CITY TREASURER
THE REVENUE DOLLAR OF BERLIN, N. H.

C



OUT OF EVERY REVENUE DOLLAR
WE GET FROM

City of
Berlin, N. H.



U. S. Cities
In Our Class

91.7c
2.0
1.7
0.2
0.4
4.0

100.0c

Property Taxes
Poll Taxes
Motor Vehicle Permits
Licenses and Permits
Fines
Miscellaneous

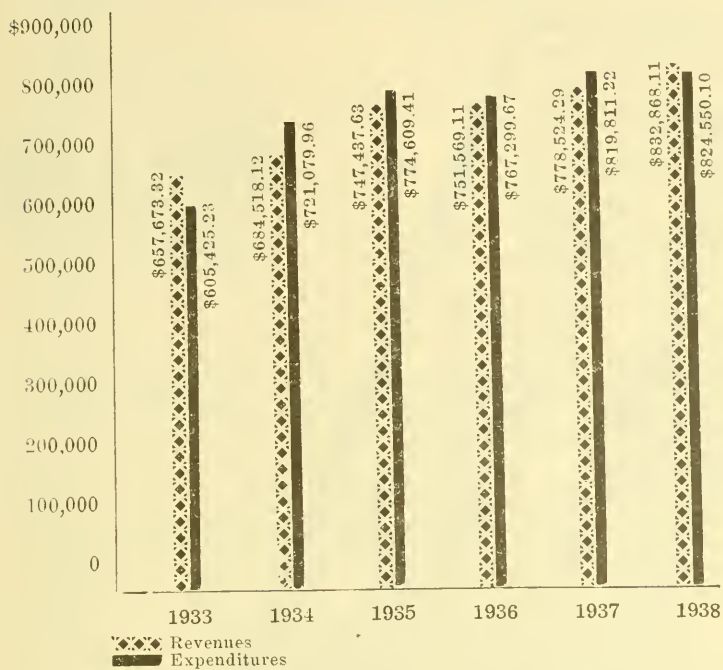
55.5c
0.1
1.8
3.0
0.8
38.8

100.0c

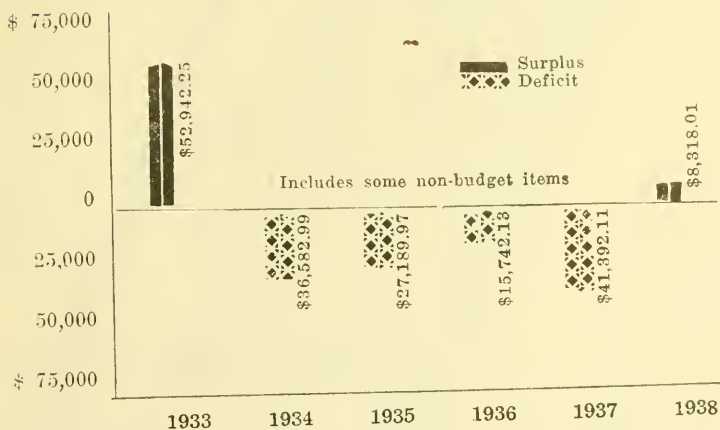
CITY OF BERLIN, N. H. REVENUE COMPARISONS FOR YEARS INDICATED

Source	1938	1937	1936	1935	1934	1933
General Property Tax	\$682,895.12	\$486,677.27	\$503,273.20	\$430,670.81	\$466,129.11	\$322,565.70
Poll Taxes	13,226.00	16,246.00	13,592.00	13,274.00	16,334.00	12,092.00
National Bank Stock Tax	1,226.00	1,238.75	1,206.15	1,994.00	839.58	756.00
Uncollected Taxes	89,816.21	226,004.51	190,145.30	257,044.69	154,173.63	273,385.90
Total City Taxes	\$787,163.33	\$730,166.53	\$708,216.65	\$711,983.50	\$637,476.32	\$608,799.60
Motor Vehicle Permit Fees	\$12,499.42	\$13,557.40	\$12,572.36	\$8,438.71	\$10,643.61	\$8,370.48
Interest and Div. Tax	5,301.58	\$5,836.38	\$4,729.54	\$3,558.53	\$3,266.81	\$4,322.93
Insurance Tax	7.88	7.88	7.88	7.88	7.88	7.88
Railroad Tax	5,381.26	5,448.58	4,889.46	4,644.10	3,616.95	5,689.41
Savings Bank Tax	4,511.05	4,347.03	4,496.69	3,874.61	4,048.74	4,469.11
National Forest Tax	2,217.05	1,890.08	1,703.45	1,719.58	1,526.38	1,310.42
Bldg. and Loan Assoc. Tax			15.03	6.94		
Total Received from State of N. H.	\$17,418.82	\$17,439.95	\$15,842.05	\$13,804.70	\$12,473.70	\$15,799.75
Milk Licenses	\$230.02	\$244.00	\$176.00	\$162.54	\$208.00	\$
Municipal Court	2,971.24	2,745.73	617.34	1,088.80	2,443.17	
Interest on Taxes	12,555.28	14,370.68	14,144.71	11,870.42	17,552.50	7,877.67
State Athletic Fund				9.62	13.39	111.63
Tax Penalties				63.74	140.20	
Tax Sales				15.60		
School Tuitions					2,664.43	
Bounty on Animals					3.40	
Dog Licenses					900.40	762.29
From Departments						15,951.90
Total Miscellaneous	\$15,786.54	\$17,360.41	\$14,938.05	\$13,210.72	\$23,925.49	\$24,703.49
Grand Total	\$832,868.11	\$778,524.29	\$751,569.11	\$747,437.63	\$684,519.12	\$657,673.32

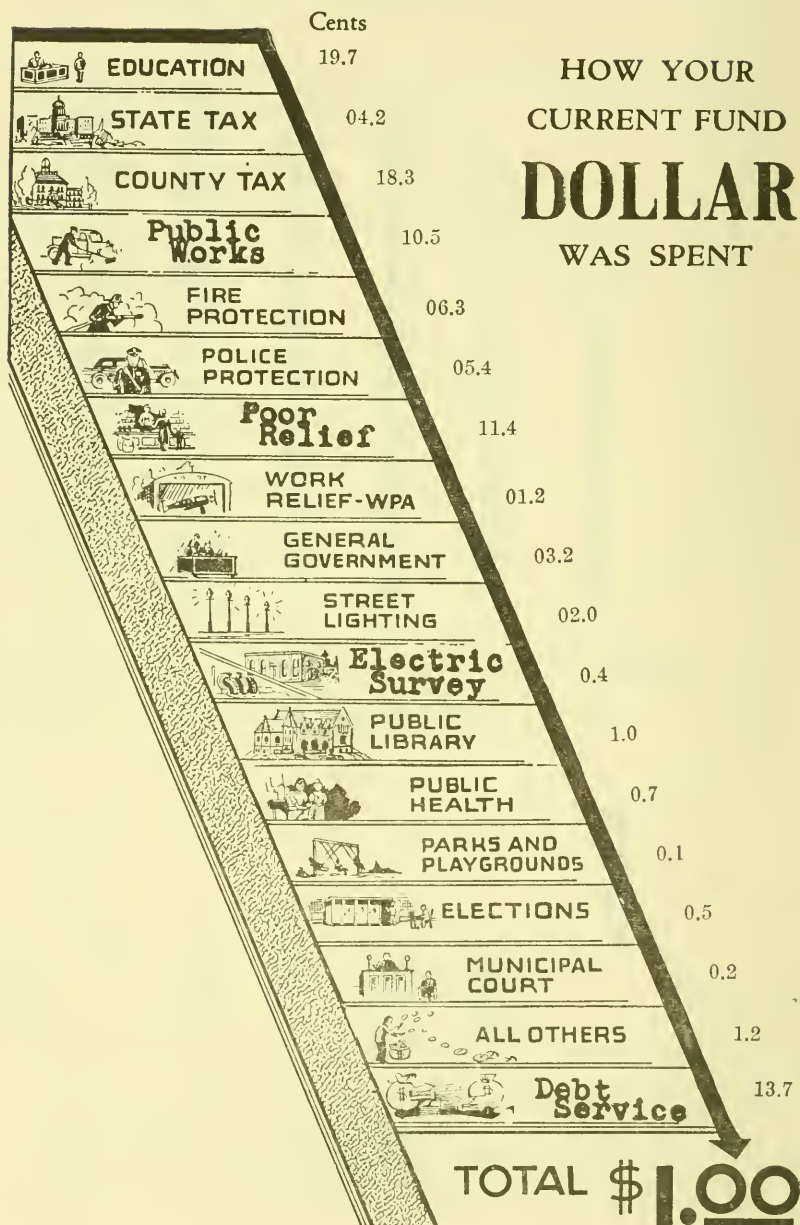
REVENUES AND EXPENDITURES COMPARED (1933-1938)



SURPLUS AND DEFICIT* (1933-1938)



EXPENDITURES



City of Berlin, N. H., Current Fund, January 31, 1939

REPORT OF CITY TREASURER

H1

	Appropriations	Expend	Credits	Overdraft	Unexpended
	\$	\$	\$	\$	\$
Assessors' Dept.	2,962.00	2,658.78			303.22
Bonds	98,000.00	98,000.00	13,000.00		13,000.00
Cemetery	1,000.00	1,509.00	509.00		
City Clerk's Dept.	4,134.36	4,842.27	632.50	75.41	
City Hall	5,000.00	5,516.69	264.27	252.42	
City Hall Rest Rooms	1,755.00	2,136.48	215.90	165.58	
City Poor Dept.	85,000.00	105,433.56	11,291.12	9,142.44	
County Tax	150,430.70	150,430.70			
Decoration Day	100.00	100.00			
Election Expenses	4,200.00	4,464.69	45.00	219.69	
Electrical Survey	3,200.00	3,200.00			
Fire Dept.	52,223.75	52,888.46	1,003.13		338.42
Forest Fires	100.00	10.75	5.58		94.63
Health Dept.	6,138.80	6,250.74	133.26		21.32
Interest on Bonds	25,486.25	25,486.25	37.50		37.50
Interest Discount on N. P.	4,013.75	2,297.43	43.75		1,760.07
Interest Discount on Taxes	500.00	604.74		104.74	
Library	7,800.00	7,800.00			
Lighting Streets	15,300.00	16,314.40		1,014.40	
Miscellaneous	3,000.00	4,336.72	1,403.13		66.41
Municipal Court	1,750.00	4,755.41	2,985.41		
Overlay	5,719.62	5,086.92	1,496.13		2,128.83
Parks and Playgrounds	1,000.00	1,009.46	9.46		

City of Berlin, N. H., Current Fund, January 31, 1939---Continued

Police Department	42,477.12	46,844.68	2,506.98	1,860.58	
Public Works	96,200.00	179,116.24	92,500.71		9,584.47
Salaries	4,311.00	11,180.53	6,875.53		6.00
School Dept.	161,000.00	169,880.79	7,381.99	1,498.89	
State Aid	1,000.00	1,000.00			
State Tax	34,932.00	34,932.00			
Tax Collector's Dept.	5,000.00	4,936.56			63.44
Treasurer's Dept.	2,400.00	2,293.20			106.80
Works Progress Administration	10,000.00	10,000.00			
Sub Total	\$836,134.35	\$965,297.45	\$142,340.06	\$14,334.15	\$27,511.11
Non-Budget Fund:					
Christmas Decorations		823.53	441.03	382.50	
Insurance		2,082.71	872.50	1,210.21	
Total	\$836,134.35	\$968,203.69	\$143,653.59	\$15,926.86	\$27,511.11
Anticipated Revenues Deficit				3,266.24	
Current Fund Surplus—1938				\$19,193.10	\$27,511.11
				8,318.01	
				\$27,511.11	\$27,511.11

ANALYSIS OF DEPARTMENT EXPENDITURES—CREDITS—NET (1932-1938)

Department	1938	1937	1936	1935	1934	1933	1932
Airport.....Exp. Cr.				60.00	50.00	100.00 50.00	100.00
Advertising.....Exp. Cr.						50.00	
Net						50.00	
Assessors' Dept.....Exp. Cr.	\$ 2,658.78		342.83	270.70	280.00	844.96	
Net							
Band Concerts.....Exp. Cr.			300.00				
Net							
Bonds.....Exp. Cr.	98,000.00 13,000.00	79,000.00	62,000.00	66,500.00 10,000.00	66,500.00	71,000.00	74,000.00
Net	85,000.00			56,500.00			
Cemetery.....Exp. Cr.	1,509.00 509.00	1,014.00 414.00	909.76 309.76	1,336.00 736.00	898.00 298.00	600.00	600.00
Net	1,000.00	600.00	600.00	600.00	600.00		

REPORT OF CITY TREASURER

Department	Analysis of Department Expenditures—Credit—Net (1932-1938)							(Continued)	
	1938	1937	1936	1935	1934	1933	1932		
Election Expenses.....Exp. Cr.	4,464.69 45.00	1,416.22	4,422.57 45.00	1,616.10	4,098.34 55.00	1,693.10	4,639.65		
Electrical Dept.....Exp. Cr.	4,419.69		4,377.57 2,280.84 949.22	2,133.92 629.90	4,043.34 2,059.98 388.69	1,855.45 535.87	2,324.85		
Electrical Survey .....Exp. Cr.	3,200.00		1,331.62	1,504.02	1,671.29	1,319.58			
Fire Department.....Exp. Cr.	52,888.46 1,003.13	53,991.42 1,889.86	50,036.28 806.99	48,079.84 753.88	40,183.38 737.73	36,311.61 234.91	43,831.72 27.00		
Forest Fires.....Exp. Cr.	51,885.33 10.75 5.38	52,101.56 52.65 26.33	49,229.29 199.70 90.26	47,325.96 284.63 186.95	39,450.65 117.15 61.99	36,076.70 390.08 183.06	43,804.72 666.57 4.25		
Grand Army .....Exp. Cr.	5.37 100.00	26.32 100.00	109.44 100.00	97.68 60.00	55.16 50.00	207.02	662.32		
Net									

REPORT OF CITY TREASURER

15

Analysis of Department Expenditures—Credit—Net (1932-1938)					(Continued)		
Department	1938	1937	1936	1935	1934	1933	1932
Library.....Exp. Cr.	7,800.00	7,000.00	6,624.00	6,000.00	6,500.00	6,000.00	7,500.00
Library Repairs.....Exp. Cr.					1,000.00		
Lighting Streets.....Exp. Cr.	16,314.40	18,155.39 1,500.24	18,945.80	17,120.84	16,962.36	17,454.05	19,540.63
Miscellaneous.....Exp. Cr.	4,336.72 1,403.13	16,655.15 5,696.72 1,168.11	7,568.11 2,310.35	5,084.63 881.25	9,388.01 748.50	6,215.53	8,052.35 .75
Municipal Court.....Exp. Cr.	2,933.59 4,735.41 2,985.41	4,528.61	5,257.73	4,203.38	8,639.71 1,613.23 13.23		8,051.60
Old Age Assistance.....Exp. Overlay.....Exp. Cr.	1,750.00 5,086.92 1,496.13				1,600.00	6,000.00 586.23	3,150.87
Net		2,493.95 2,844.34	2,287.06 1,105.94	5,366.68 5,335.08	87,883.06 87,844.68		
Net	3,590.79	Cr. 350.39	1,181.12	31.60		38.38	

Analysis of Department Expenditures—Credit—Net (1932-1938) (Continued)						
Department	1938	1937	1936	1935	1934	1933
Parks & Playgrounds. Exp.	1,009.46	547.01	89.31	67.24	100.00	7.17
Cr.	9.46					1.15
Net	1,000.00					579.08
Police Department....Exp.	46,844.68	44,439.46	40,327.80	39,063.26	41,000.97	38,565.40
Cr.	2,506.98	748.98	256.82	93.25		1,600.95
Net	44,337.70	43,690.48	40,070.98	38,970.01		36,964.45
Print. and Off. Sup...Exp.		2,228.31	2,006.96	1,839.11	1,826.86	1,511.90
Cr.		524.81	468.75	385.36		
Net		1,703.50	1,538.21	1,453.75		
Public Works Dept...Exp.	179,116.24	212,832.09	205,078.21	139,316.29	134,425.26	98,271.97
Cr.	92,500.71	101,042.38	77,340.31	6,757.45	8,077.62	10,195.51
Net	86,615.53	111,789.71	127,737.90	132,558.84	126,347.64	88,076.46
Salaries.....Exp.	11,130.53	18,393.58	17,540.10	17,382.33	17,462.98	15,958.91
Cr.	6,875.53	214.80				128.00
Net	4,305.00	18,178.78				
School Department....Exp.	169,880.79	174,476.50	166,162.32	159,251.25	165,136.69	153,621.28
Cr.	7,831.90	7,740.60	4,010.27	2,442.96	36.10	
Net	162,498.89	166,735.90	162,152.05	156,808.29	165,100.59	
						15,830.91
						19,418.22
						153,621.28
						179,671.78

Analysis of Department Expenditures—Credit—Net (1932-1938) (Continued)						
Department	1933	1937	1936	1935	1934	1932
State Tax.....Exp. Cr.	34,932.00	46,576.00	45,008.00	42,195.00	42,276.00	47,838.00
Net						
St. Aid Main. & Cons. Exp. Cr.	1,000.00	1,500.00	1,500.00	3,600.00	7,362.00	18,122.68
Net						
Tax Col. Dept.....Exp. Cr.	4,936.56					
Net						
Treasurer's Dept.....Exp. Cr.	2,293.20					
Net						
Works Prog. Adm. ....Exp. Cr.	10,000.00					
Net						
Gross Expenditures...	\$965,297.45	\$962,122.38	887,675.43	871,656.94	828,610.86	959,463.41
Credits	142,340.06	142,311.16	120,375.76	97,047.53	107,530.90	64,088.85
Net Expenditures..	\$822,957.39	\$819,811.22	767,299.67	774,609.41	721,079.96	895,374.56

CITY OF BERLIN, N. H.

BALANCE SHEET—JANUARY 31, 1939

ASSETS

Cash:		\$ 33,868.55
General Account—Berlin City Nat'l Bank.	\$21,283.13	
National Shawmut Bank	3,338.80	
First National Bank	9,156.62	
City Treasurer petty cash	15.00	
City Clerk, change account	75.00	
		<hr/>
Recreational Fund Cash		100.00
Cash in Liquidation:		
Berlin National Bank		1,630.97
Board of Trustees of Berlin Ski Jump..		1,325.00
Net Taxes Receivable		106,886.90
1931 Taxes	359.95	
1932 Taxes	583.45	
1933 Taxes	1,103.60	
1934 Property Taxes	549.67	
1934 Poll Taxes	1,818.00	
1935 Property Taxes	646.05	
1935 Poll Taxes	3,062.20	
1936 Property Taxes	944.22	
1936 Poll Taxes	4,238.00	
1937 Property Taxes	1,115.55	
1937 Poll Taxes	2,650.00	
1938 Property Taxes	83,274.21	
1938 Poll Taxes	6,542.00	
		<hr/>
Tax Deeds		1,553.30
Tax Sales		29,118.31
City Debt—February 1, 1939.....	\$696,300.00	
Less Surplus and Deficit	69,769.28	
		<hr/>
		626,530.72
Less Net Credits and Adjustments....		1,013.71
		<hr/>
		625,517.01
Plus 1938 Non-Budget Fund		
Deficit	\$ 1,592.71	
1938 Rev. Anticipated in		
Excess of Rec.	3,266.24	
		<hr/>
		4,858.95

REPORT OF CITY TREASURER

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Less 1938 current fund surplus	13,176.96	
Surplus for year ending Jan. 1, 1939..	8,318.01	
		\$617,199.00
Plus Public Imp. Serial Notes.....	75,000.00	
		\$692,199.00
Less bonds paid in 1938	98,000.00	
Net City debt—January 31, 1939.....		594,199.00
Total		\$768,682.03

LIABILITIES

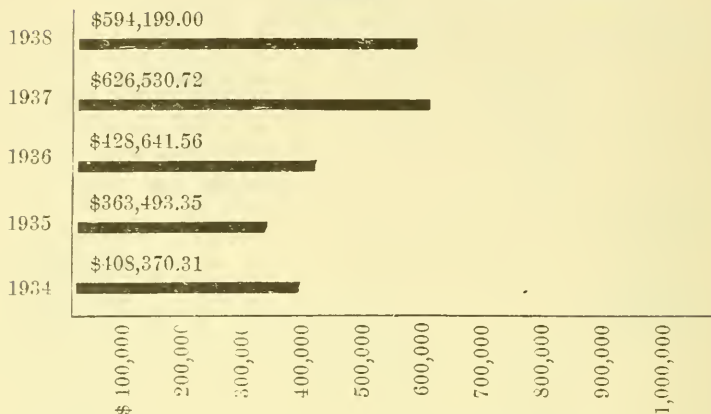
Notes in anticipation of taxes		\$ 85,000.00
Public improvement serial notes		75,000.00
Bonds outstanding—February 1, 1938 ...	\$696,300.00	
Bonds paid in 1938	98,000.00	
Bonds outstanding—January 31, 1939...		598,300.00
PWA construction Account NH 1031-D..		9,156.62
Accrued Int. of public improvement notes		154.69
Dog licenses		735.00
Municipal Halls		224.72
Recreational fund		100.00
Woods operations		11.00
Total		\$768,682.03

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CITY OF BERLIN, N. H.

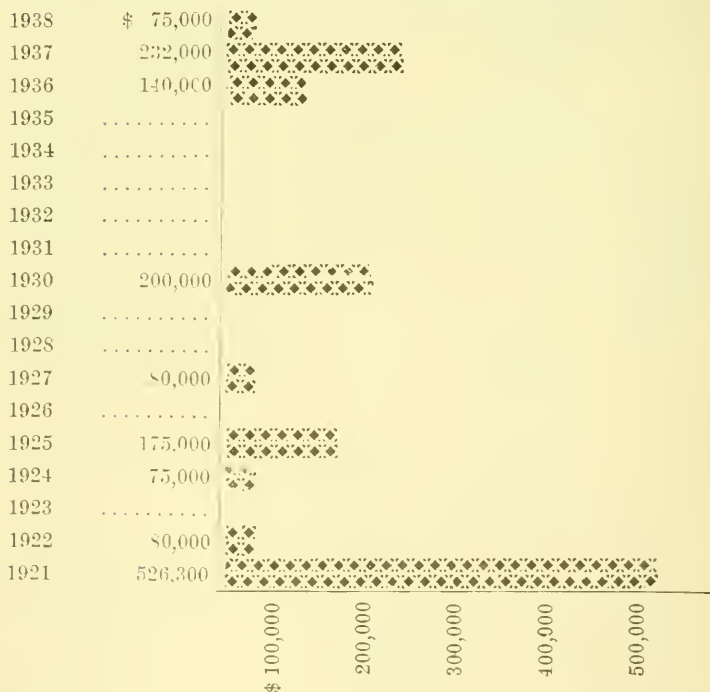
Indebtedness

Net City Debt—Comparisons for Years Indicated



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CITY OF BERLIN BORROWINGS—1920-1938



CITY OF BERLIN, N. H.—BONDED DEBT, JANUARY 31, 1939

City of Berlin—5% Public Imp. Bonds...	\$126,300.00	\$ 12,300.00
Issued July 1, 1921; \$8,000 maturing annually to July 1, 1923; \$7,000 maturing annually to July 1, 1931; \$6,000 maturing annually to July 1, 1940; \$300 payable July 1, 1941.		
City of Berlin—5% School Bonds.....	400,000.00	60,000.00
Issued November 1, 1921; \$20,000 maturing annually to November 1, 1941		
City of Berlin—4½% School Bonds...	80,000.00	16,000.00
Issued August 1, 1922; \$4,000 maturing annually to August 1, 1942		
City of Berlin—4½% Public Imp. Bonds	75,000.00	5,000.00
Issued July 1, 1924; \$5,000 maturing annually to July 1, 1939		
City of Berlin—4½% Jr. High School Bonds	175,000.00	45,000.00
Issued December 1, 1925; \$10,000 maturing annually to December 1, 1940; \$5,000 maturing annually to December 1, 1945.		
City of Berlin—4¼% East Side School, Fire Station & Voting Place Bonds...	80,000.00	25,000.00
Issued July 1, 1927; \$5,000 maturing annually to July 1, 1943.		
City of Berlin—4½% School Imp. Bonds	200,000.00	120,000.00
Issued July 1, 1930; \$10,000 maturing annually to July 1, 1950.		
City of Berlin—2¾% Equipment Bonds.	50,000.00	30,000.00
Issued June 1, 1936; \$10,000 maturing annually to June 1, 1941.		
City of Berlin—3½% Public Imp. Bonds	90,000.00	78,000.00
Issued June 1, 1936; \$6,000 maturing annually to June 1, 1951.		
City of Berlin—3½% Public Imp. Bonds	45,000.00	39,000.00
Issued February 1, 1937; \$3,000 maturing annually to February 1, 1952.		
City of Berlin—2¾% Public Imp. Bonds	100,000.00	90,000.00
Issued July 1, 1937; \$10,000 maturing annually to July 1, 1947.		
City of Berlin—1¾% Public Imp. Bonds	12,000.00	8,000.00

Issued August 1, 1937; \$4,000 maturing annually to August 1, 1940.		
City of Berlin—3% Public Imp. Bonds..	75,000.00	70,000.00
Issued December 1, 1937; \$5,000 maturing annually to December 1, 1952.		
Total Bonded Debt		<hr/> \$598,300.00

PUBLIC IMPROVEMENT NOTES

City of Berlin—Public Imp. Notes.....	\$ 75,000.00	\$ 75,000.00
Issued December 1, 1938; \$5,000 payable December 1, 1939; \$10,000 payable December 1, 1940; \$15,000 payable December 1, 1941; \$20,000 payable December 1, 1942; \$25,000 payable December 1, 1943.		

NOTES IN ANTICIPATION OF TAXES

Bearer—due July 18, 1939.....	\$ 85,000.00
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INDEBTEDNESS

Bonds outstanding	\$598,300.00
Public improvement notes	75,000.00
Notes in anticipation of taxes	85,000.00
Total indebtedness	<hr/> \$758,300.00

WATER BONDED DEBT

City of Berlin—4¼% Water Bonds....	\$700,000.00	\$530,000.00
Issued April 1, 1925; \$10,000 maturing annually to April 1, 1930; \$15,000 maturing annually to April 1, 1940; \$20,000 maturing annually to April 1, 1950; \$30,000 maturing annually to April 1, 1960.		
City of Berlin—4½% Water Bonds....	25,000.00	6,000.00
Issued December 15, 1930; \$2,000 maturing annually to December 15, 1935; \$3,000 maturing annually to December 15, 1940.		
Total Water Bonded Debt		<hr/> \$536,000.00

Current Financial Data

Assessed valuation for 1938	\$18,027,490.00
Bonded debt limit (5% of valuation)	901,374.50
Bonded debt	\$1,134,000.00
Less Water Bonds	536,000.00
Bonded debt to be redeemed by taxation.....	598,000.00
Public improvement serial notes	75,000.00
Temporary tax anticipation notes.....	85,000.00
Net City debt	594,199.00
Tax rate per \$1,000 valuation.....	42.50
Cash on hand and in banks January 31, 1939.....	33,868.55
Population in 1938 (estimated)	21,873.
Assessed valuation per capita	824.18
Amount of County tax in 1938	150,430.70
Amount of State tax in 1938	34,932.00
Taxes collected as of January 31, 1939:	
Property (Levy was \$766,168.38)	682,895.12
Poll (Levy was \$19,768.00)	13,226.00
Bank Stock (Levy was \$1,227.00)	1,226.00

Report of Parks and Playgrounds Committee

To the Honorable Mayor and Members of the City Council.

Gentlemen:

Your Parks and Playgrounds Committee submit the following report.

Late in the spring of 1938 work was begun on the park at the junction of Green and Pleasant Streets. Some of our appropriation was used for material on this job. Later work was done on Main Street at Library, also on old Brown School lot at Fourth Street. Cost of material was paid for from this fund. The park at Grand Trunk Station, also plots of ground at junction of Main and Pleasant Streets, also on East Mason Street were kept mowed and necessary fertilizer was brought and used on shrubbery already planted.

The bathing pools at Community Field and Nansen Ski Lot were opened and new bath houses built.

Skating rinks are being kept up on Emery Street, Eleventh Street, Community Field, Belknap Street and Green Street.

In closing we wish to thank all interested in this work especially the City Engineer, Mr. Brannen, for his cooperation and help.

We trust that in the year 1939 money may be appropriated that we can again open the summer playground projects that were discontinued this year.

Respectfully submitted,

S. D. STORY
JOHN SPINNEY

Auditor's Report

Berlin, N. H.
February 11, 1939

Honorable Mayor and City Council,
Berlin, N. H.

Gentlemen:

In conformance with my duties as City Auditor, I have made an audit of the books and accounts of the City of Berlin for the year ended January 31, 1939. A quarterly examination was made at the end of April, July and October 1938, the present one completing my audit for the entire fiscal year. Included as part of this report are statements which show the financial condition of the City on January 31, 1939, an analysis of the cash received and disbursed, a statement of the budget accounts, a list of the trust funds and a list of the bonds outstanding.

Exhibit "A"	Balance Sheet
Exhibit "B"	Statement of Receipts and Disbursements
Exhibit "C"	Statement of Budget Accounts
Exhibit "D"	List of Trust Funds
Exhibit "E"	List of Bonds Outstanding

BALANCE SHEET

Exhibit "A" reflects the financial condition of the City on January 31, 1939.

Cash—\$33,778.55:

The cash received during the year as shown by the cash book of the City Treasurer was checked to the banks being used as depositories. The bank statements issued by these banks were examined and the cash received compared with the deposits listed thereon.

The cancelled checks were examined and compared with the expenditures recorded in the check register. As further verification of these disbursements, the vouchers approved by the Committee on Accounts and Claims were examined and compared with the

entries in the Register of Disbursements. These were analysed, added and compared with the postings to the general ledger of the City Treasurer.

The several banks confirmed that the balances on deposit were correct and any deposits in transit on January 31, 1939 were actually received. These letters and bank statements were reconciled with the records in the following manner:

Berlin City National Bank—

Balance per statement, January 31, 1939	\$ 21,871.72
Add—Deposits not credited	19,396.21
Add—Check No. D12796 paid by error	9.12
	<hr/>
Total	\$ 41,277.05
Less—Outstanding checks	19,993.92
	<hr/>

Available balance	\$ 21,283.13
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National Shawmut Bank—

Balance per bank statement, January 31, 1939.....	OD\$ 1.50
Add—Deposits not credited	3,340.30
	<hr/>

Available balance	\$ 3,338.80
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First National Bank of Boston—

Balance per bank statement, January 31, 1939	\$ 1,324.12
Add—Deposit not credited	20,832.50
	<hr/>

Total	\$ 22,156.62
Less—Outstanding check	13,000.00
	<hr/>

Available balance	\$ 9,156.62
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City Clerk's Change Fund—\$75.00:

City Treasurer's Petty Cash Fund—\$15.00:

Each of the above funds was counted and found correct.

Berlin National Bank—(In liquidation)—\$1,630.97:

Balance February 1, 1938	\$ 1,957.16
Less—Liquidating dividend received	326.19
	<hr/>
Balance	\$ 1,630.97

Board of Trustees—Ski Jump—\$1,325.00:

This amount is to be reimbursed to the City from the sale of tickets.

Taxes Receivable—\$106,886.90:

The open accounts in the tax ledgers for the years 1931 to 1938 inclusive were added and listed. They were found to be in agreement with the controlling accounts in the general ledger.

For the years 1931, 1932 and 1933 the unpaid taxes consist of poll taxes only.

Several taxpayers are being sent notices to notify me if the balances shown to be due are correctly stated.

Unpaid Personal Property Taxes:

1934	
Abramson, Goldie .....134 Mt. Forist St.	\$ 3.35
Beaudoin, Jos .....109 Granite St.	16.75
Brown, Jack .....161 Main St.	6.70
Boutin, Gaudias .....W.Milan Rd.	3.01
Babin, Antoine .....152 Grafton St.	67.00
Dufresne, D. & Son .....823 Main St.	67.00
King, Mrs. Josie N. ....320 High St.	3.35
Lewis, H. & Sons .....113 Main St.	20.81
Labrie's Shoe Store .....199 E. Mason St.	67.73
Lettre, Edward .....Cates Hill	17.76
McGee, Christina .....112 Spring St.	16.75
Nolette, Levi .....193 Main St.	6.70
Paquette, Isidore .....450 School St.	4.86
Presidential Motors .....38 Glen Ave.	167.50
Paulucci, Julio .....138 Grafton St.	3.35
Roy, Jos. H. ....Blanchard St.	10.05
St. Laurent, Henry A. ....157 Pleasant St.	67.00
Total	\$ 549.67

1935	
Abramson, Goldie .....134 Mt. Forist St.	\$ 3.75
Berlin Radio Shop .....60 Main St.	7.50
Brown, Jack .....161 Main St.	7.50
Beaudoin, Emma .....169 Main St.	15.00
Brideau, Peter A .....763 Fourth Ave.	18.75
Campbell, Francis .....60 Willard St.	85.58
Crowell Company .....24 Mechanic St.	12.14
Chin Foon .....105 Pleasant St.	11.25
Champlain Loan Co. ....177 Main St.	11.25
Dufresne, D. W. & Son .....823 Main St.	28.52
Dube's Garage .....Pleasant St.	3.75
Dubois, Leo .....64 Main St.	5.63

Desilets, Romeo	622 First Ave	26.25
Gregoire, H.	183 Pleasant St.	3.75
Johnson, Paul	120 Eighth St.	.69
Merrill, C. P.	154 Pleasant St.	3.75
Macarony, Tony	30 Glen Ave.	7.50
Morrisette, Alfred	396 Forbush Ave	18.75
Mercier, Alfred	Jericho Road	6.00
McGee, Christina	112 Spring St.	18.75
McCready, A. N.	205 State St.	11.25
Nolette, Gustave	22 Main St.	93.75
Nolet, J. A.	200 Glen Ave	3.75
Ouellette, Arthur Est.	681 Main St.	20.62
Paquette, Isidore	450 School St.	3.75
Paquette Service Station	187 Pleasant St.	48.75
Roy, Jos. H.	121 Madigan St.	7.50
Rydin, Spencer	139 Main St.	12.49
Smith, John E.	56 Green St.	112.50
Stein, A. & Sons Co.	Pleasant St.	18.75
Sulloway, Alex	21 Green St.	7.50
Harpin, Marie L.	Granby, P. Q.	5.25
Willey, James Est	Gorham, N. H.	4.13

Total\$ 646.05

1936

Berlin Radio Shop	60 Main St.	\$ 7.50
Brown, Jack	161 Main St.	7.50
Beaudoin, Emma	183 Main St.	11.25
Berlin Cash and Carry	97 Pleasant St.	56.25
Bushey, W. H.	Green Square	11.25
Belanger, Peter	195 Pleasant St.	3.00
Campbell, Francis	60 Willard St.	78.75
Central Tire	183 Pleasant St.	3.75
Crowell Co.	106 Pleasant St.	15.00
Corey, Amos	Hutchins St.	15.00
Dufresne, D. W. & Son	823 Main St.	18.75
Dube's Garage	Pleasant St.	3.75
Danneman, Dan	81 Main St.	63.75
Gagnon's Club Plan	88 Mason St.	18.75
Groveton Motor Sales	Pleasant St.	37.50
General Auto Sales	141 Cole St.	37.50
Gagne, M. H.	134 Mt. Forist St.	3.75
Hachey, Peter	421 Burgess St.	1.12
King, Josie N.	320 High St.	3.75

AUDITOR'S REPORT

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Lessard, A.	Croteau Hill	1.50
Macaroni, Tony	30 Glen Ave.	7.50
McGee, Christina	106 Spring St.	11.25
Nolette, Gustave	22 Main St.	75.00
O'Shea, P. S.	21 Main St.	37.50
Plante, Ernest	45 Mason St.	27.37
Parker, Charles	187 Pleasant St.	7.50
Phillips Shoe Store	46 Main St. ....	.84
Poley and Webber	4 Green Sq.	82.50
Perreault and Croteau	257 Church St.	3.75
Rydin, Spencer	139 Main St.	93.75
Stein A. & Sons	41 Green St.	18.75
United Markets Inc.	40 Green St.	169.00
Young's Music Store	38 Main St.	10.14

Total\$ 944.22

1937

Allard, Arthur	256 Main St.	\$ 58.50
Berlin Radio Shop	60 Main St.	46.80
Belanger, Peter	392 Off Devens St.	1.56
Campbell, Francis J.	60 Willard St.	58.50
Central Tire	183 Pleasant St.	3.90
Cloutier, Amedee	769 Fourth Ave. ....	.42
Dufresne, D. W. & Sons	823 Main St.	3.90
Danneman, Dan	81 Main St.	47.40
Filion, Mrs. Alderie	255 Coos St.	13.57
General Auto Body Shop	141 Cole St.	45.02
Gonya, J. E. Est.	189 Washington St.	19.50
Genesse, Emelina	6 First St. ....	.17
Keenan, Charles F.	140 Oak St.	15.60
Legassie, Henry	661 Main St.	5.85
Labnon's	21 Main St.	70.20
Lewis' Men Shop	71 Green St.	23.40
Martineau, J. E.	191 Main St.	22.62
Macaroni, Tony	30 Glen Ave	7.80
McGee, Christina	110 Spring St.	11.70
McCready, A. N.	512 Hillsboro St.	11.70
Nolette, Gustave	22 Main St.	78.00
Parker and Hamlin	122 Pleasant St.	46.80
Poley and Webber	4 Green St.	85.80
Phillips' Market	517 Champlain St.	25.35
Perreault and Croteau	257 Church St.	3.90
Rioux, A. R. Est.	511 Main St.	78.00

Rheault, A.	70 Main St.	9.75
Silver, Chas. H.	174 Pleasant St.	15.60
Stein, A. & Sons	Pleasant St.	19.50
Sinibaldi Bros.	207 E. Mason St.	33.53
White Mountain Auto Sales	234 Pleasant St.	214.50
Young's Music Store	38 Main St.	7.00
Footer, J. C. Est.		19.50
Henderson, Margaret & L. ....		.46
Harpin, Maire E.		5.46
Wiley, James Est		4.29

Total\$ 1,115.55

Tax Sales—\$29,118.31:

The tax sales cards in the Tax Collector's office showed the unredeemed property sold for taxes according to years to be as follows:

1932	\$ 451.36
1933	565.04
1934	366.92
1935	697.06
1936	7,401.07
1937	19,636.86

Total\$ 29,118.31

This account has increased \$9,916.77 during the past year.

Tax Deeds—\$1,553.30:

Edward J. Brown	\$ 12.73
Berlin Heights Addition	29.94
George Blair	56.24
Bridget Couture	96.57
Gladys Dale	50.51
Demers' lots	193.85
Patrick Furlong	45.80
William Hickey	37.97
Wilfred Hamel	90.83
W. C. Hoxie	18.92
Rose Onellette Clouthier-Odillon Lemieux lots	31.73
George MacArthur	56.69
Edward R. Marshall	64.35
Arthur Martin	33.98
New England Land lots	298.04
Otis Perry lots	298.04

AUDITOR'S REPORT

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Ernest St. Hilaire	83.16
Unknown	53.95
<hr/>	
Total	\$ 1,553.30

Dog Licenses—\$735.00:

On April 1, 1939 the net receipts from dog licenses will be credited to the School Department. This is in accordance with the New Hampshire Statutes.

Municipal Halls—\$224.72:

The balance to this account as above stated was left opened at the end of the fiscal year.

Accrued Interest On Public Improvement Notes—\$154.69:

This item represents interest accrued on the public improvement notes at the time of the sale of these notes which were issued on December 1, 1938.

Notes Payable—\$85,000.00:

Examination of the note payable register of the City Treasurer showed the following notes of the City to be unpaid on January 31, 1939:

Note No.	Date of Note	Payee	Due	Face of Note
524	Jan. 30, 1939	Bearer	July 18, 1939	\$ 25,000.00
525	Jan. 30, 1939	Bearer	July 18, 1939	25,000.00
526	Jan. 30, 1939	Bearer	July 18, 1939	10,000.00
527	Jan. 30, 1939	Bearer	July 18, 1939	10,000.00
528	Jan. 30, 1939	Bearer	July 18, 1939	10,000.00
529	Jan. 30, 1939	Bearer	July 18, 1939	5,000.00
<hr/>				
Total				\$ 85,000.00

Public Improvement Serial Notes—\$75,000.00:

Note No.	Date of Notes	Payee	Due	Face of Notes
1 to 5	Dec. 1, 1938	Bearer	Dec. 1, 1939	\$ 5,000.00
5 to 15	Dec. 1, 1938	Bearer	Dec. 1, 1940	10,000.00
15 to 30	Dec. 1, 1938	Bearer	Dec. 1, 1941	15,000.00
30 to 50	Dec. 1, 1938	Bearer	Dec. 1, 1942	20,000.00
50 to 75	Dec. 1, 1938	Bearer	Dec. 1, 1943	25,000.00
<hr/>				
Total				\$ 75,000.00

PWA Construction Account NH 1031-D—\$9,156.62:**Bonded Debt—City—\$598,300.00:**

Balance outstanding January 31, 1938	\$696,300.00
Less—Bonds matured and paid during the year	98,000.00

Balance outstanding January 31, 1939	\$598,300.00
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Bonded Debt—Water Works—\$536,000.00:

The bonded debt of the Berlin Water Works has decreased \$18,000.00 due to bonds maturing and paid during the year.

Net City Debt—\$594,199.00:**Water Debt—\$536,000.00:**

Net City Debt is the term applied to the excess of liabilities over assets. An analysis of the changes in this account during the year appears as follows:

Additions

Public Improvement notes....	\$ 75,000.00
Public Improvement fund "A"	22.08
Public Improvement fund "D"	61.44
Miscellaneous	175.00

Total	\$ 75,258.52
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Deductions

Bonds paid during the year	\$ 98,000.00
Old check of R. L. Wilson	
cancelled	24.54
Adjustment on Tax Deeds.....	42.92
Check from W. L. Blake & Co.	
a/c F. J. Campbell	1,179.51
Est. reimbursement State of	
New Hampshire	25.26
Transfer Account	8,318.01

Total	\$107,590.24
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Less—Net Decrease in Net City Debt	32,331.72
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Balance January 31, 1939	\$594,199.00
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The Water Debt is represented by the amount of the water bonds outstanding.

Statement of Cash Receipts and Disbursements

An analysis of the cash received and disbursed during the year is shown in Exhibit "B". The cash received is in accordance with the cash book of the Treasurer. The disbursements are in accordance with the cash book of the Treasurer and with the Register of Disbursements. Any difference between these figures and the expenditures shown in Exhibit "C" is due to transfers made by journal entries.

Statement of Trust Funds

A list of the trust funds is shown in Exhibit "D". The savings bank books in which these funds are deposited were examined.

City Clerk's Department

The records of cash received by the City Clerk were examined. These consisted of duplicate automobile registration permits, various receipt stubs for licenses issued or other purposes. All these were checked to his cash book. The cash book was then added and the cash paid to the City Treasurer agreed with the monthly totals of the City Clerk's cash book.

City Treasurer's Department

The cash book, check register, journal and general ledger of the City Treasurer were examined. A summary of his cash transactions appears in Exhibit "B". A trial balance was taken of the general ledger. The journal entries were examined. All cash received and disbursed by him was accounted for. Funds in his possession were proven to be correctly stated by verification of the bank statements and communication with the proper banks.

Municipal Court

The records of the Clerk of the Municipal Court examined consisted of the cash book, check book and criminal docket. Fines paid as indicated in the docket were checked to the cash book. Expenses paid and other expenditures made were compared with the cases affected. The cash book was added and found correct. The net receipts were paid to the City Treasurer once each month.

Total receipts	\$ 4,787.44
Total disbursements	1,802.03

Net receipts paid to City Treasurer\$ 2,985.41

Library Trustees

The income and expenses of the library are shown in a cash book kept by the Library Trustees. The income consists of cash received from the City on account of its appropriation, fines, gifts, and etc. The small expenses are paid from a petty cash fund. The expenditures were verified by examination of the cancelled checks and vouchers approved for payments. A summary of the receipts and expenses for the year are as follows:

Cash Balance, February 1, 1938\$ 867.64

Add—Receipts

From appropriation\$ 7,800.00

Fines and fees 545.76

8,345.76

\$ 9,213.40

Less—Disbursements

Salaries\$ 4,125.99

Books 1,247.01

Periodicals 247.54

Bindings 128.13

Supplies 173.83

Postage and Express 54.11

Printing 11.25

Equipment 623.00

Janitor's wages 563.10

Cleaning 71.67

Repairs 922.82

Light and heat 734.73

Other expenses 159.17

9,062.35

Cash Balance, January 31, 1939 \$ 151.05

Bank Reconciliation

Balance as per bank statement\$ 1,329.51

Less—Outstanding checks 1,178.46

Cash balance, January 31, 1939 \$ 151.05

General

The minutes of the meetings of the Mayor and City Council were read and any other verifications considered necessary were made.

I wish to express my acknowledgement of the courtesy shown and cooperation given.

Very truly yours,

LEO A. DELISLE,
City Auditor

EXHIBIT "A"—CITY OF BERLIN, NEW HAMPSHIRE**Balance Sheet—January 31, 1939****Assets****Cash—**

Berlin City National Bank	\$ 21,283.13
National Shawmut Bank	3,338.80
First National Bank of Boston	9,156.62

\$ 33,778.55

City Clerk's Change Fund	75.00
City Treasurer's Petty Cash Fund	15.00
Recreational Fund Cash	100.00
Berlin National Bank (In liquidation)....	1,630.97
Board of Trustees—Berlin Ski Jump	1,325.00

Taxes Receivable—

Levy of 1931	\$ 359.95
Levy of 1932	583.45
Levy of 1933	1,103.60

\$ 2,047.00

Levy of 1934—

Property	\$ 549.67
Poll	1,818.00

2,367.67

Levy of 1935—

Property	\$ 646.05
Poll	3,062.20

3,708.25

Levy of 1936—

Property	\$ 944.22
Poll	4,238.00

 5,182.22

Levy of 1937—

Property	\$ 1,115.55
Poll	2,650.00

 3,765.55

Levy of 1938—

Property	\$ 83,274.21
Poll	6,542.00

 89,816.21

	\$106,886.90
Tax Sales	29,118.31
Tax Deeds	1,553.30

 Total Assets\$174,483.03

Liabilities

Dog licenses—Due School Department	\$ 735.00
Municipal Halls	224.72
Recreational Fund	100.00
Woods Operations	11.00
Accrued Interest	154.69
Notes Payable	85,000.00
Public Improvement Serial Notes	75,000.00
PWA Construction	9,156.62
Bonded Debt—Total Outstanding	598,300.00
Water Debt—Water Bonds Outstanding	536,000.00

 Total Liabilities\$1,304,682.03

Less—Assets 174,483.03

 Excess of Liabilities over Assets\$1,130,199.00

REPRESENTED BY:

Net City Debt	\$594,199.00
Water Debt	536,000.00

 \$1,130,199.00

Note:—The City is contingently liable on the following notes of the Brown Company:

Note No.	Date Written	Date Due	Amount
493	Dec. 15, 1937	Aug. 1, 1939	\$ 118,341.08
494	Feb. 15, 1938	Aug. 1, 1939	250,000.00
495	Feb. 15, 1938	Aug. 1, 1939	250,000.00
496	Apr. 1, 1938	Aug. 1, 1939	750,000.00
505	May 14, 1938	Sept. 1, 1940	500,000.00
506	May 14, 1938	Sept. 1, 1940	500,000.00
507	May 14, 1938	Sept. 1, 1940	500,000.00
508	May 14, 1938	Sept. 1, 1940	500,000.00
509	May 14, 1938	Sept. 1, 1940	500,000.00
510	May 14, 1938	Sept. 1, 1940	100,000.00
511	May 14, 1938	Sept. 1, 1940	100,000.00
512	May 14, 1938	Sept. 1, 1940	50,000.00

Total\$4,118,341.08

EXHIBIT "B"—CITY OF BERLIN, NEW HAMPSHIRE

Statement of Cash Receipts and Disbursements

for the Year Ended January 31, 1939

CASH BALANCE, FEBRUARY 1, 1938

Berlin City National Bank	\$ 29,801.07
National Shawmut Bank	71,558.30
First National Bank of Boston	9,251.09

\$110,610.46

RECEIPTS DURING THE PERIOD

Dellison C. Conroy, Tax Collector

1933 Poll Taxes	\$ 4.00
Interest—1933 Poll Taxes	1.84
1933 Tax Sales	161.32
Interest—1933 Tax Sales	76.47

\$ 243.63

J. Wilson Gonya, Tax Collector

1934 Property Taxes	\$ 120.06
Interest—1934 Taxes	1.47

121.53

Dellison C. Conroy, Tax Collector

1934 Tax Sales	\$ 233.72
Interest—1934 Tax Sales	67.03
1935 Tax Sales	3,280.30
Interests—1935 Tax Sales	645.48
1935 Poll Tax	2.00
1936 Property Taxes	191.25
Interest—1936 Property Taxes	33.35
1936 Poll Taxes	12.00
Interest—1936 Poll Taxes .....	.15
1936 Tax Sales	6,044.75
Interest—1936 Tax Sales	658.85
1936 Uncommitted Poll Taxes	6.00
Abatement—1936 Property Taxes	33.38

11,208.26

Herbert Schnare, Tax Collector

1937 Property Taxes	\$221,700.64
Interest—1937 Property Taxes	9,432.00
1937 Poll Taxes	492.00
Interest—1937 Poll Taxes	15.79
1937 Tax Sales	41,632.08
Interest—1937 Tax Sales	731.13
1937 Uncommitted Property Taxes	35.88
1937 Uncommitted Poll Taxes	220.00
Abatement—1937 Poll Taxes	12.00

274,271.52

Gaston A. Cournoyer, Tax Collector

1938 Property Taxes	\$683,101.84
Discount—1938 Property Taxes	604.74
1938 Poll Taxes	12,778.00
1938 Uncommitted Poll Taxes	960.00
Abatement—1938 Poll Taxes	282.00

AUDITOR'S REPORT

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Abatement—1938 Property	
Taxes	759.54
1938 Bank Stock	5.00
1938 Uncommitted Property	
Taxes	106.25
Interest—1938 Property	
Taxes	919.11
Interest—1938 Poll Taxes ..	2.86

 699,519.34

Gaston A. Cournoyer, City Clerk

Automobile Registration	
Permits\$	7,651.11
City Hall	100.00
City Hall—Rest Room	14.45
Public Works Department	339.69
Cemetery	75.00
Tax Deeds	13.00
Municipal Halls	141.50
Miscellaneous .....	.25

 8,335.00

George T. Studd, City Clerk

Automobile Registration	
Permits\$	5,732.16
Dog licenses	819.20
City Hall	65.00
City Hall—Rest Room	101.45
Public Works Department	3,102.75
Cemetery	434.00
Tax Deeds	820.58
Health Department	2.50
Fire Department	135.00
Municipal Halls	107.00
Election	45.00
City Clerk's Department ..	319.50
Miscellaneous	586.25

 12,270.39

Public Works Department	14,058.27
City Poor Department	14,622.03
Municipal Court	2,985.41
Health Department	360.78

Police Department	6.98
City Hall	3.50
Forest Fires	5.38
School Department	2,574.19
Insurance—Return Premiums	872.50
City Hall—Rest Room	100.00
Woods Operations	837.77
Fire Department	868.13
City Clerk .....	.75
Bounty on Animals	9.40
Christmas Decorations	441.03
Parks and Playgrounds	9.46
Tax Deeds	117.10
Taxes Receivable—State of N. H.	17,418.82
Berlin National Bank (5% liquidating dividend)	326.19
Interest—Notes Payable	43.75
Miscellaneous	32.24
PWA Construction	37,074.80
State Treasury	191,852.42
Notes Payable	385,000.00
Net City Debt	1,246.97
	<hr/>
	1,676,837.54
	<hr/>
Total	\$1,787,448.00

DISBURSEMENTS DURING THE PERIOD

Auto Taxes	\$ 871.60
Bounty on Animals	9.40
Assessors Department	1,114.74
Board of Trustees—Ski Jump	1,325.00
Bonds	98,000.00
Cemetery	1,509.00
City Clerk's Office	2,501.91
City Hall	5,516.69
City Hall—Rest Room	1,230.23
City Poor	105,433.56
City Treasurer	1,265.99
City Shop	12,108.27
County Tax	150,430.70
Dog licenses	99.03
Election Expense	4,464.69
Fire Department	52,888.46

AUDITOR'S REPORT

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Christmas Donations	823.53	
Health Department	6,250.74	
Electrical Survey	3,200.00	
Forest Fires	10.75	
Decoration Day	100.00	
Library	7,800.00	
Lighting Streets	16,314.40	
Interest and Insurance	29,937.88	
Interest discount on notes	533.50	
Miscellaneous	3,553.80	
Municipal Court	1,764.17	
Municipal Halls	23.78	
Notes payable	700,000.00	
Overlay	1,086.92	
Police Department	46,844.68	
Parks and Playgrounds	1,009.46	
Printing and office supplies.....	1,490.02	
Public Works	179,116.24	
P. W.A. Construction	12,061.00	
Public improvement (A)	22.08	
Public improvement (E)	5,000.00	
Public improvement (D)	5,975.00	
Salaries	11,180.53	
Schools	169,880.79	
Tax deeds	744.89	
Tax collector	2,541.78	
State aid	1,000.00	
State tax	34,932.00	
Tax sales	61,234.62	
1937 uncommitted poll tax	2.00	
1938 uncommitted poll taxes.....	12.00	
1938 committed poll tax	2.00	
W. P. A.	9,619.85	
Woods operations	826.77	1,753,669.45
		<hr/>
		\$ 33,778.55

CASH BALANCE, JANUARY 31, 1939:

Berlin City National Bank.....	\$ 21,283.13
National Shawmut Bank	3,338.80
First National Bank of Boston.....	9,156.62
	<hr/>
	\$ 33,778.55

EXHIBIT C—CITY OF BERLIN, NEW HAMPSHIRE

Statement of Budget Accounts

	Appropriation		Expenditures		Credits	Overdraft	Unexpended
	\$	\$	\$	\$	\$	\$	\$
Assessors' Dept.	2,962.00		2,658.78		13,000.00		303.22
Bonds	98,000.00		98,000.00				13,000.00
Cemetery	1,000.00		1,509.00		509.00		
City Clerk's Dept.	4,134.36		4,842.27		632.50	75.41	
City Hall	5,000.00		5,516.69		264.27	252.42	
City Hall Rest Room	1,755.00		2,136.18		215.90	165.58	
City Poor Dept.	85,000.00		105,433.56		11,291.12	9,142.44	
County Tax	150,430.70		150,430.70				
County Tax	100.00		100.00				
Decoration Day	4,200.00		4,464.69		45.00	219.69	
Election Expenses	3,200.00		3,200.00				
Electrical Survey	52,223.75		52,888.46		1,003.13		338.42
Fire Dept.	100.00		10.75		5.38		94.63
Forest Fires	6,138.80		6,250.74		133.26		21.32
Health Dept.	25,486.25		25,486.25		37.50		37.50
Interest on Bonds	4,013.75		2,297.43		43.75		1,760.07
Interest Discount on Notes Payable	500.00		604.74			104.74	
Interest Discount on Taxes	7,800.00		7,800.00				
Library	15,300.00		16,314.40			1,014.40	
Lighting Streets	3,000.00		4,336.72		1,403.13		66.41
Miscellaneous	1,750.00		4,735.41		2,983.11		
Municipal Court	5,719.62		5,086.92		1,496.13		2,128.83
Overlay	1,000.00		1,009.46		9.46		
Parks and Playgrounds							

EXHIBIT C—Continued

	Appropriation	Expenditures	Credits	Overdraft	Unexpended
Police Dept.	42,477.12	46,844.68	2,506.98	1,860.58	
Public Works	96,200.00	179,116.24	92,500.71		9,584.47
Salaries	4,311.00	11,180.53	6,875.53		6.00
School Dept.	161,000.00	169,880.79	7,381.90	1,498.89	
State Aid	1,000.00	1,000.00			
State Tax	34,932.00	34,932.00			
Tax Collector's Dept.	5,000.00	4,936.56			63.44
Treasurer's Dept.	2,400.00	2,293.20			106.80
Works Progress Administration	10,000.00	10,000.00			
Sub Total	\$836,134.35	\$965,297.45	\$142,340.06	\$ 14,334.15	\$ 27,511.11
Non-Budget Fund:					
Christmas Decorations		823.53	441.03	382.50	
Insurance		2,082.71	872.50	1,210.21	
Total	\$836,134.35	\$968,203.69	\$143,653.59	15,926.86	\$ 27,511.11
Anticipated Revenues Deficit				3,266.21	
				\$ 19,193.10	\$ 27,511.11
Current Fund Surplus—1938				8,318.01	
				\$ 27,511.11	\$ 27,511.11

EXHIBIT D—CITY OF BERLIN, NEW HAMPSHIRE**List of Trust Funds****Joseph A. Wagner Fund****CREATED**—January 27, 1930**PURPOSE**—Perpetual care of lot in Beth Israel Cemetery**PRINCIPAL**—\$500.00**DEPOSITED**—Guaranty Trust Company (Bank now closed) Liquidating dividends received from Guaranty Trust Company deposited in the City Savings Bank, Book No. 7387

Balance, January 31, 1938.....	\$	521.36	
Interest, May 1, 1938.....		6.51	
Interest, November 1, 1938.....	6.59	\$	534.46

Less—Cemetery Care			5.00
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Balance, January 31, 1939.....	\$	529.46
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Moses and Sophie Angelowitz Fund**CREATED**—January 22, 1932**PURPOSE**—Perpetual care of lot in Beth Israel Cemetery**PRINCIPAL**—\$200.00**DEPOSITED**—City Savings Bank, Book No. 7217

Balance, January 31, 1938.....	\$	213.61	
Interest, May 1, 1938.....		2.66	
Interest, November 1, 1938.....	2.70	\$	218.97

Less—Cemetery care			5.00
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Balance, January 31, 1939.....	\$	213.97
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Nellie Addleson Fund**CREATED**—October 10, 1933**PURPOSE**—Perpetual care of lot in Beth Israel Cemetery**PRINCIPAL**—\$100.00**DEPOSITED**—Berlin Savings Bank and Trust Co., Book No. 16897

Balance, January 31, 1938.....	\$	102.54	
Interest, November 1, 1938.....	2.56	\$	105.10

Less—Cemetery care			5.00
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Balance, January 31, 1939.....	\$	100.10
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A. W. Walters Fund

CREATED—March 15, 1925

PURPOSE—Perpetual care of lot in cemetery

PRINCIPAL—\$300.00

DEPOSITED—City Savings Bank, Book No. 9388

Balance, January 31, 1938..... \$ 311.17

Interest, May 1, 1938..... 3.89

Interest, November 1, 1938 3.94

Balance, January 31, 1939.....	\$	319.00
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May W. Levy Fund

CREATED—March 4, 1938

PURPOSE—Perpetual care of lot in Beth Israel Cemetery

PRINCIPAL—\$197.34

DEPOSITED—City Savings Bank, Book No. 11672

Balance March 4, 1938..... \$ 197.34

Interest, May 1, 1938..... .82

Interest, November 1, 1938..... 2.47 \$ 200.63

Less—Cemetery care		3.29
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Balance, January 31, 1939.....	\$	197.34
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EXHIBIT E—CITY OF BERLIN, NEW HAMPSHIRE**Bonded Debt—\$598,300.00**

City of Berlin, 5% Public Improvement Bonds.....	\$ 12,300.00
Issued July 1, 1921; \$8,000 maturing annually to July 1, 1923; \$7,000 maturing annually to July 1, 1931; \$6,000 maturing annually to July 1, 1940; \$300 payable July 1, 1941.	
City of Berlin, 5% School Bonds	60,000.00
Issued November 1, 1921; \$20,000 maturing annually to November 1, 1941.	
City of Berlin, 4½% School Bonds.....	16,000.00
Issued August 1, 1922; \$4,000.00 maturing annually to August 1, 1942.	

City of Berlin, 4½% Public Improvement Bonds.... Issued July 1, 1924; \$5,000 maturing annually to July 1, 1939.	5,000.00
City of Berlin, 4½% Junior High School Bonds..... Issued December 1, 1925; \$10,000 maturing an- nually to December 1, 1940; \$5,000 maturing an- nually to December 1, 1945.	45,000.00
City of Berlin, 4¼% East Side School, Fire Station and Place Bonds..... Issued July 1, 1927; \$5,000 maturing annually to July 1, 1943.	25,000.00
City of Berlin, 4½% School Improvement Bonds.... Issued July 1, 1930; \$10,000 maturing annually to July 1, 1950	120,000.00
City of Berlin, 3½% Public Improvement Bonds..... Issued June 1, 1936; \$6,000 maturing annually to June 1, 1951.	78,000.00
City of Berlin, 2¾% Equipment Bonds..... Issued June 1, 1936; \$10,000 maturing annually to June 1, 1941.	30,000.00
City of Berlin, 3½% Public Improvement Bonds..... Issued February 1, 1937; Payable \$3,000.00 annual- ly 1938 to 1952 inclusive.	39,000.00
City of Berlin, 2¾% Public Improvement Bonds.... Issued July 1, 1937; Payable \$10,000 annually July 1, 1938 to July 1, 1947.	90,000.00
City of Berlin, 1¾% Public Improvement Bonds.... Issued August 1, 1937; Payable \$1,000 annually beginning August 1, 1938.	8,000.00
City of Berlin, 3% Public Improvement Bonds..... Issued December 1, 1937; Payable \$5,000.00 an- nually beginning December 1, 1938.	70,000.00
Total (See Exhibit—A)	<hr/> \$598,300.00

Berlin Water Board

Chairman

GEORGE F. LOVETT

Clerk

ERNEST J. GAGNON

Members of the Board

MATTHEW J. RYAN, Mayor, Member Ex-Officio

George F. Lovett Term Expires....

Henry G. Gosselin Term Expires

Otto J. A. Dahl Term Expires

Ernest J. Gagnon Term Expires

WALLACE GRAVES, Superintendent

ERNEST E. TANKARD, Assistant Superintendent

ERNEST E. TANKARD, Cashier

ANTOINETTE ANCTIL, Assistant Cashier

Report of Water Commissioners

February 13, 1939

To the Honorable Mayor, Matthew J. Ryan, and City Council,
Berlin, N. H.

Gentlemen:

Your Water Board Commissioners beg to submit the annual report of activities of the water department, together with our superintendent's report, showing in detail work accomplished during the past year and work contemplated for the coming year.

We received the report of Fire Underwriters graciously and will endeavor to meet their requirements, as outlined in their report, as far as our budget will allow for the coming year, and will continue so to do for ensuing years till all recommendations are fulfilled.

We would respectfully refer you to our City Auditor's report for financial condition of the department.

Respectfully submitted,

Board of Water Commissioners.

MATTHEW J. RYAN, Mayor, Member Ex-Officio,
GEORGE F. LOVETT, Chairman,
ERNEST J. GAGNON, Clerk,
HENRY G. GOSSELIN, Member,
OTTO J. A. DAHL, Member.

Report of Superintendent of Water Works

January 26, 1939

Board of Water Commissioners,
Berlin, N. H.,

Gentlemen:

For your information, I submit the following which will serve to describe to you the activities of your department for the year 1938, together with improvements, recommendations, cost of work, and estimated budget for 1939.

Twenty new services have been taken on during the year and thirty-six relaid to the street line. Seventeen flat rate services have changed to meter at the request of the customer.

Thawing:

Thawing of water this year was about the same as usual. One hundred nine services were thawed out at no expense to the customer. Eighteen thaws were made on hydrants. One six-inch main was frozen at the Horn brook crossing to the Maynesboro farm. A tap was made in the pipe and the line thawed with our small gasoline machine. This pipe was lowered during the summer and we expect no trouble from it next year.

Meter Department:

It was decided this year, to remove and test all meters having been in service six years or more. This necessitated the removal of 29 per cent of all the meters in service or 173. The tests showed that fifty per cent under registered twenty to forty per cent on small flows.

Repairs:

Considerable work has been done this year in the way of repairs to mains. A new water line was laid in Mannering Street, between Second and Third Avenues, also new service pipes to the houses. The houses in this section heretofore were supplied with a small pipe which carried water across lots from house to house, rendering very unsatisfactory service.

Other needed improvements have been done on Emery Street, Clarke Street and Hillside Avenue.

Lancaster Street:

The pipe extending between Grafton and Coos Streets was lowered a sufficient depth to prevent any future freezing which in the past has given us considerable trouble every year.

Norway Street:

Two hundred-fifty feet of 6-inch cast iron cement-lined pipe was laid in Norway Street, beginning at Sixth Street, and extending northerly. No house connections have been made on the line at present. This is a much needed improvement because the old line is of 1½-inch size, very much over loaded, and insufficient for present needs. It is expected to complete the extension to Seventh Street and connect all services to the new line in the spring.

Berlin Cemeteries:

During the early spring some 1,650 feet of pipe was laid along Hutchins Street, beginning at Blanchard's Mill and extending to all Berlin cemeteries. Steel tubs equipped with float valves, together with additional faucets were installed in all cemeteries, thereby supplying water free of charge for the use of the public.

Regulator House:

Permanent improvements at our regulator house grounds have progressed very well this year. Although only about fifty per cent completed, we have constructed about 250 cubic yards of dry stone retaining wall and graded our grounds about seventy-five per cent.

Hydrants:

Late this fall we gave every hydrant in the system a thorough inspection. About ten per cent were given a new coat of paint, but due to cold weather the painting was stopped. We hope to complete the job in the spring.

Proposed New Storage:

January 4th we started making a survey above our Ammonoosuc Dam for a new storage reservoir. A traverse was run on the ice up river a distance of 6,500 feet in an effort to locate a satisfactory site for a large storage reservoir. A site about 1,250 feet above our present Godfrey Dam was the most favorable spot.

We then moved our well boring equipment to the proposed area and for a period of four weeks made extensive soundings up river to the so-called ox-bow, a distance of 1,600 feet. Ledge for a spillway was found in a very desirable location and of suitable breadth to construct a spillway of necessary width. This particular location required an additional earthen dam about 300 feet long.

Our soundings indicated that the ledge dropped off to a depth of about thirty feet below the present earth surface, and our soil studies of the material showed that a twenty-foot layer of very fine powdered sand was deposited above the ledge and extended over the entire bed of the river basin.

With this information, plans were made for a new dam and storage reservoir in this particular location for the storing of an additional 125 million gallons of water. These plans were submitted to the government engineers and also to the U. S. Forestry department for approval of the dam and for a government permit to excavate and strip the flowage. Estimates of the cost were drawn up and submitted to the Works Progress Administration for financial help. The estimated cost of the job amounted to \$186,546.80, of which the water department's funds would be \$84,150.00. The Forestry department have granted us a temporary permit to carry on the work and the Works Progress Administration have approved the funds, but the Government Engineers have recommended a personal examination of the site due to the fine unstable sand conditions in the proposed earthen dam location.

The department is now working on new plans and estimates for another dam at the Godfrey Dam location which will be presented to the Government engineers in the event that they recommend changes in the above proposition which may be prohibitive.

Godfrey Reservoir:

More stripping was done this year in the basin to the extent of 15,217 cubic yards. This work was contracted to Walter Malloy for the sum of 35 cents per cubic yard hauled out of the basin and deposited upon the south bank. The department paid Mr. Malloy the sum of \$5,588.92 for work done this year. Afterwards we gave the basin a thorough washing bringing the total money spent this year to \$6,001.35. WPA labor amounted to \$954.50. Most of the soil removed during the year was above the limits of our present flooded area. Of the 15,217 cubic yards removed, only 3,472 cubic yards was of benefit so far as storage goes. The total storage now, with 44 inches of flash boards, is 26,100,000 gallons. The storage below spillway elevation 1,490, is 13,100,000 gallons of water, and

the water surface at elevation 1,493.7 or top of flash boards is 9.2 acres.

Success Water Supply:

Our outstanding achievement this year was the improvements at our Success water supply. The wooden transmission line extending from Keene reservoir, a distance of about two miles to the Anderson reservoir was found to need repairs, so about one-third of the line was removed, and replaced with 12-inch transite pipe. Of the 3,300 feet taken from the ground, about 2,100 feet was found to be in good serviceable shape for a low pressure water line, so the pipe was salvaged.

With additional brook flow in mind, measurements of flow were made on the south branch of the Horn Brook, and it was found that the run-off was fully as great as in the north branch, upon which our Keene dam was constructed. So surveys were made, afterwhich it was found that we had salvaged pipe enough to run a pipe line from the south branch of the Horn Brook into our Keene reservoir by gravity, and of a sufficiently low head as to utilize the pipe. The entire 2,100 feet of wooden pipe was used and a concrete crib dam and intake constructed on this brook, so that now, we can if necessary, divert the entire brook flow into our Keene reservoir.

Keene Dam:

In the year 1927, during the flood of that year, part of the south concrete wing went out. During the spring of 1928 the wing was replaced with a timber crib. Due to the unstable earth formation under the crib, evidence of a gradual tilting down stream of the entire crib structure has been taking place for the past several years, until this year, when it was decided something must be done before another spring. Soil borings were made below the crib work, samples taken of the earth formation, and it was decided to construct an earthen dam covering up the entire crib work. We were fortunate in obtaining fill of the proper consistency about two hundred feet southeast and slightly up hill from the dam.

Construction work started during the month of June. Concrete crib units were used as a retaining wall for the embankment on the inside of the reservoir. The upstream fill consists of impervious material spread in eight inch layers and hand tamped. The down stream fill is also of impervious material but not tamped in place. The embankment is twenty-six feet high having an upstream slope of $2\frac{1}{2}$ to 1 vertical, and a downstream slope of 3 to 1 vertical. The fill was constructed entirely by the use of wheel barrows

REPORT OF SUPERINTENDENT OF WATER WORKS 113

and is composed of about 4,500 cubic yards. To date there is no evidence of seepage whatsoever through the embankment.

Recommendations:

During the fall, the National Board of Fire Underwriters made a survey of the water system and just recently rendered a report. In this report various recommendations were made for improvement of the system. For your information and guidance estimates of the principal recommendations are as follows:

Hillside Ave., Blanchard to High St.,	
800 ft. 10-inch pipe	\$ 4,000.00
Hillside Ave., High to Prospect St.,	
500 ft. 8-inch pipe	1,900.00
Prospect St., Hillside to Perkins Lane	
500 ft. 8-inch pipe	2,500.00
Champlain St., Coos to Strafford St.,	
1,000 feet 8-inch pipe	3,300.00
Installing valves on remaining 6 hydrants	450.00
	<hr/>
	\$ 12,150.00

Regulator House:

250 ft. 16 inch pipe and labor	\$ 1,600.00
2 new 8-inch Ross regulator valves	500.00
Valves, tees, fittings, etc.	500.00
4-inch Ross relief valve	130.00
Gate house	500.00
	<hr/>
	\$ 3,230.00

Auxiliary Supply To Supplement Ammonoosuc In Case of Break Or Drought

Ground water supply at Smith Field and	
10-inch main to city	\$ 25,000.00

Other Recommendations:

That we take advantage of WPA contributions and construct a stone storehouse at estimated cost to department of \$3,500.00.

That we beautify the grounds around our Ramsey Hill pump house. Estimated cost \$500.00.

That a set of Elliott strainers be installed in our Ammonoosuc line to be used in periods of high water to supplement the present set made in our work shop which to a fair degree answers the purpose. Estimated cost \$5,000.00.

Estimated Income and Expenses for 1938

Cash in bank January 1st, (includes C of D)	\$ 13,960.00
Outstanding uncollected water bills	2,100.00
1939 Commitments, less discounts	78,000.00
<hr/>	
Total	\$ 94,060.00
Estimated uncollected for year	1,560.00
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Estimated working fund	\$ 92,500.00

Expenses

Gravity Supply	\$ 600.00
Purification	850.00
Rep. to mains	800.00
Relaid services	1,000.00
Maintenance	1,600.00
Meter Dept. Exp.	400.00
Rep. to services	600.00
Meter reading	400.00
Gen. office salary	1,425.00
Thawing	100.00
Insurance	975.00
Stationery and printing	250.00
Garage account	1,225.00
Shop expense	775.00
Supt. and engineering	4,886.00
Kent St. pump	400.00
Godfrey reservoir cleaning..	1,000.00
Reg. house expense	500.00
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Operating expenses	\$ 17,786.00
 Bonds:	
Principal & Int. April 1st ..	27,500.00
Int. June 15th	225.00
Int. October 1st	12,500.00
Principal & Int. Dec. 15th..	3,225.00
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Total Expenses \$ 61,236.00

Estimated capital left for improvements \$ 31,264.00

W. P. A. Contributions to the Department 1938

	W. P. A. Labor	Dep't. Cost
Berlin cemeteries	\$ 2,860.00	\$ 1,167.94
Hillside Avenue	330.00	545.36
Lancaster street	300.00	72.00
Clarke street	256.00	151.28
Emery street	220.00	50.00
Horn farm line	15.00	72.00
Lincoln street	440.00	162.71
Maynesboro street	550.00	198.46
Mannering street	660.00	238.58
Norway street	260.00	250.00
Relaid services	545.00	1,850.79
Services	200.00	708.06
Keene pipe line	1,980.00	5,469.31
Keene dam	18,099.92	2,625.83
Horn pipe line and intake	4,620.00	1,575.96
Success road	880.00	448.56
Godfrey soundings	880.00	448.67
Godfrey reservoir	660.00	5,588.92
Godfrey cleaning	954.50	669.50
Regulator house wall and ground grading	1,050.00	226.76

W. P. A. contributions \$ 35,790.42

Department cost \$ 22,500.69

Inclosing, I wish to express my appreciation to the Board and other members of the department for their hearty cooperation in helping me perform my duties during the year.

Respectfully submitted,

WALLACE GRAVES, Superintendent.

Auditor's Report on Water Works

Board of Water Commissioners,
Berlin, N. H.

Gentlemen:

In accordance with my duties as City Auditor, I have made an audit of the books and accounts of the Berlin Water Works for the year ended December 31, 1938. Interim examinations were made at the end of April, July and October, 1938. This completes the audit for the entire year 1938.

During this period, all cash received and disbursed was checked. Receipts stubs on file of cash paid to the cashier were checked to the cash receipt journal. The receipts for each day were added and these totals compared with the deposits listed on the bank statements.

The canceled checks were examined and compared with the expenditures recorded in the check register. The balances on deposit December 31, 1938 were proven to be correct by reconciling the bank statements with the records.

The certificates of deposit were examined in the presence of Messrs. Ernest E. Tankard and Henry G. Gosselin.

The imprest fund was counted and found correct.

All open accounts in the account receivable ledgers were added and listed. They were in agreement with the controlling accounts. Abatement vouchers signed by the commissioners were inspected for authority to credit customers' accounts for anything other than cash received. Approximately thirty accounts were sent notices by me advising them to notify me if the balances purported to be due were correct or otherwise.

Vouchers approved for payment by the Board were examined and compared with the entries in the purchase record.

Analysis of Surplus Earnings

Balance, January 1, 1938	\$ 74,145.79
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Additions

To adjust entries of December 31, 1937 in the revaluation of plant and equipment \$ 32,222.24	
Net income for year	3,782.45
	<hr/>
Total	\$110,150.48

Deduction

Loss on sale of Ford truck	217.34
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Balance, December 31, 1938	\$109,933.14
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I submit the following exhibits and schedules. These statements show the financial condition of the Berlin Water Works on December 31, 1938 and the income and expense for the year.

Exhibit A Balance Sheet

Exhibit B Statement of Income and Expense

Exhibit A—Schedule 1 List of Bonds outstanding.

Very truly yours,

LEO A. DELISLE,
City Auditor.

EXHIBIT A—BERLIN WATER WORKS**Balance Sheet—December 31, 1938****Assets**

Cash—Berlin City National Bank	\$ 755.46	
Berlin Savings Bank & Trust Co. .	705.40	
	<hr/>	\$ 1,460.86
Certificates of Deposit		12,500.00
Imprest Fund		75.00
Accounts Receivable:		
Flat rate	\$ 1,655.90	
Metered	519.35	
Miscellaneous	1,331.80	
	<hr/>	3,507.05
Materials and supplies		3,643.42
Transmission mains	\$266,122.65	

Less, reserve for depreciation..	116,114.76	
		\$150,007.89
Distribution mains	\$110,967.47	
Less, reserve for depreciation..	84,261.99	
		326,705.48
Services	\$ 75,797.91	
Less, reserve for depreciation..	38,898.57	
		36,899.34
Hydrants	\$ 11,262.04	
Less, reserve for depreciation..	2,014.27	
		9,247.77
Meters	\$ 10,126.18	
Less, reserve for depreciation..	5,138.92	
		4,987.26
Water supply structures	\$ 86,857.40	
Less, reserve for depreciation..	30,961.29	
		55,896.11
Water storage structures	\$ 1,200.00	
Less, reserve for depreciation..	810.00	
		390.00
Pumps and pumping equipment ..	\$ 500.00	
Less, reserve for depreciation..	337.50	
		162.50
Distribution system structures ...	\$ 3,904.84	
Less, reserve for depreciation..	706.60	
		3,198.24
Purification equipment	\$5,440.43	
Less, reserve for depreciation..	3,315.07	
		2,125.36
General office equipment	\$ 1,828.84	
Less, reserve for depreciation..	516.64	
		1,312.20

AUDITOR'S REPORT ON WATER WORKS

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Shop equipment	\$ 5,512.66	
Less, reserve for depreciation..	1,936.30	
	<hr/>	3,576.36
Trucks and autos ..	\$ 1,722.20	
Less, reserve for depreciation..	623.51	
	<hr/>	1,098.69
Worthington compressor	\$ 2,025.00	
Less, reserve for depreciation..	867.45	
	<hr/>	1,157.55
Godfrey Reservoir		63,622.95
Land		4,010.00
Work in Progress—New Godfrey Reservoir		5,588.92
		<hr/>
		669,986.62
		<hr/>
Total assets		\$691,172.95

Liabilities

Interest accrued—4¼ % bonds....	\$ 5,631.25	
Interest accrued—4½ % bonds....	11.25	
	<hr/>	\$ 5,642.50
First mortgage 4¼ % bonds.....	\$530,000.00	
First mortgage 4½ % bonds.....	6,000.00	
	<hr/>	536,000.00
Contributions in Aid of Construc- tions (WPA)		39,597.31
Municipal investment		109,933.14
		<hr/>
Total liabilities		\$691,172.95

EXHIBIT B—BERLIN WATER WORKS

**Statement of Income and Expenses for the
Year Ended December 31, 1938**

Operating Income:

Commercial water—Flat rate...\$ 51,802.44

Commercial water—Metered.... 23,707.60

\$ 75,510.04

Industrial water—Flat rate....\$ 1,665.58

Industrial water—Metered..... 6,355.87

8,021.45

Gross Income \$ 83,531.49

Operating Expenses:

Water Supply—

Gravity supply—Labor\$ 1,369.43

Purification—Supplies and exp. 788.67

Repairs to mains 1,925.50

Relaid services 1,850.79

Maintenance labor 1,246.15

\$ 7,180.54

Distribution—

Meter Dept.—Supplies and exp. \$ 1,217.93

Repairs to services 1,013.32

2,231.25

Commercial—

Meter indexing salaries 308.71

General—

General office salaries 1,430.00

General Office Expense—

General office expense\$ 49.11

General expense 1,555.01

1,604.12

Miscellaneous Undistributed—

New gravel packed well\$ 200.00

Superintendence and engineering 5,434.00

Legal expenses 23.44

Thawing account 282.43

Insurance 198.65

Stationery and printing 223.75

Garage account 813.35

Shop expense 699.77

Maintenance expense 137.46

Auxiliary testing 88.66

New auxiliary well soundings ..	4.40
Bean Brook chlorinator expense	49.50
Berlin cemeteries	1,167.94
Dummer Yard chlorinator expense	15.38
Godfrey Reservoir (excavation)	699.50
Godfrey Reservoir soundings ..	448.67
Gunnerson system	1,000.00
Keene Dam soundings	28.51
Kent Street pump	362.53
Pipe line road	91.20
Regulator house	226.76
Regulator house strainers	5.20
Repairs to Horn Dam	63.25
Storehouse expense	300.64
Success Road	448.56
Skating rinks	21.20
Worthington pump expense	14.46
	<hr/>
	13,049.21

Total Operating Expenses	<hr/> 25,803.83
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Net Operating Income....	<hr/> \$ 57,727.66
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Financial Expenses:

Interest on bonded debt—4¼%.	\$ 22,684.38
Interest on bonded debt—4½%.	399.37
	<hr/>
	\$ 23,083.75

Abatements—Flat rate	\$ 298.85
Abatements—Metered	48.37
	<hr/>
	347.22

Discounts—Flat rate	\$ 1,950.91
Discounts—Metered	1,335.47
	<hr/>
	3,286.38

Total Financial Expenses	<hr/> \$26,717.35
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Less—Financial Income:

Interest income	\$ 128.29
Miscellaneous earnings	156.32
	<hr/>

	284.61
	<hr/>
Net Financial Expenses	26,432.74
Net Income (before depreciation)	\$ 31,294.92
	<hr/>
Depreciation:	27,512.47
	<hr/>
Net Income (after depreciation)	\$ 3,782.45

EXHIBIT A—SCHEDULE 1—BERLIN WATER WORKS

List of Bonds Outstanding

City of Berlin 4¼% Water Works Bonds \$700,000.00

Issued on April 1, 1925, under the New Hampshire Acts of 1925.

Registered as to principal only.

Payable—

\$10,000.00 Annually to April 1, 1930

15,000.00 Annually to April 1, 1940

20,000.00 Annually to April 1, 1950

30,000.00 Annually to April 1, 1960

Total Outstanding \$530,000.00

City of Berlin 4½% Water Works Bonds \$25,000.00

Issued on December 15, 1930 under the New

Hampshire Acts of 1925

Payable—

\$2,000.00 on December 15, 1931 to 1935 inclusive

3,000.00 on December 15, 1936 to 1940 inclusive 6,000.00

Total (See Exhibit A) \$536,000.00



